

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Re-Accredited with A++ Grade by NAAC (3rd Cycle)

Uthamapalayam - 625 533.



DEPARTMENT OF COMMERCE BACHELOR OF COMMERCE SYLLABUS

Choice Based Credit System – CBCS

(As per TANSCH/ MKU Guidelines)

With

Outcome Based Education (OBE)

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College Vision and Mission

Vision

Our vision is to provide the best type of higher education to all, especially to students hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens to take up the challenges of the changing times.

Mission

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President Hajee Karutha Rowther.

The Vision beckons..... the Mission continues forever.

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Department's Vision and Mission

Vision

- To impart computer based accounting knowledge
- To make them acquire basic business promotion and managing skills
- To infuse knowledge and confidence to practice business accounts and taxes independently
- To nurture and promote entrepreneurial spirit and innovative in thinking and doing and
- To transform their lives by inculcating, quality education and make them as 'Job providers' by assuming the role of pucca business professionals

Mission

- Strive and achieve excellent standards of quality commerce education through a well-designed curriculum in tune with the challenging business world.
- Establish institute - industry interaction programmes to strengthen relationship between them for mutual benefit and social relevance of business.

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

TANSCHEREGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUMFRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.Com General
Programme Code:	UCR
Duration:	UG - 3 years
Programme Outcomes:	<p>P01: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>P02: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>P03: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>P04: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>P05: Analytical reasoning: Ability to evaluate the</p>

reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

P06: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

P07: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

P08: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

P09: Reflective thinking: Critical sensibility to lived experiences, with

self-awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

<p>Programme Specific Outcomes:</p>	<p>PSO1 - Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 - Research and Development: Design and implement HR systems and practices grounded in researches that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 - Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 - Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the

industrial training, project and internships will give students an edge over the counterparts in the job market.

- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	<ul style="list-style-type: none"> • Instil confidence among students • Create interest for the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> • Industry ready graduates • Skilled human resource • Students are equipped with essential skills to makethem employable • Training on Computing / Computational skillsenable the students gain knowledge and exposure on latest computational aspects • Data analytical skills will enable students gain internships, apprenticeships, field work involvingdata collection, compilation, analysis etc. • Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment • Discipline centric skill will improve the Technicalknowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of	<ul style="list-style-type: none"> • Strengthening the domain knowledge • Introducing the stakeholders to the State-

	topics categorized under Generic and DisciplineCentric	<p>of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature</p> <ul style="list-style-type: none"> • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality	<ul style="list-style-type: none"> • Exposure to industry moulds students into solution providers • Generates Industry ready graduates
	Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> • Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	<ul style="list-style-type: none"> • Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	<ul style="list-style-type: none"> • Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	<ul style="list-style-type: none"> • Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • ‘Training for Competitive Examinations’ – caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.

Extra Credits: For Advanced Learners / Honorsdegree	<ul style="list-style-type: none"> To cater to the needs of peer learners / research aspirants
Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Programme Scheme Eligibility

A Pass in 10+2 examination conducted by Board of Higher Secondary Education, Government of Tamilnadu or equivalent with Commerce & Accountancy.

For Programme Completion A Candidate shall complete:

- Part I - Language papers – Tamil/Arabic in semesters I, II, III and IV respectively
- Part II - Language papers - English in semesters I, II, III, IV respectively
- Part III - Core papers in semesters I, II, III, IV, V and VI respectively
- Part III - Elective papers (Discipline / Generic) in semesters I, II, III, IV, V and VI respectively
- Part IV – Skill Enhancement Course (NME) papers in semesters I and II respectively
- Part IV - Skill Enhancement Course papers in semesters I, II, III, and IV respectively
- Part IV - Skill Enhancement Course (Foundation Course) paper in semester I respectively
- Part IV - Skill Enhancement Course (Professional Competency Skill) in semester VI respectively
- Part IV - Value Education paper in semester V respectively
- Part IV - Environmental Studies paper in semesters III and IV respectively
- Part IV – Summer Internship/Industrial Training paper in semester V respectively
- Part V - Extension activity in semester VI respectively

Scheme of Examinations under Choice Based Credit System

Term End Examinations (TEE)	-	75
Marks Continuous Internal Assessment Examinations (CIAE)	-	25
Marks		
Total	-	100 Marks

Pattern of Continuous Internal Assessment Examinations (CIAE)

Average of Two Internal Tests (each 20 marks)	-	20
Marks Assignment	-	05
	Marks	
Total	-	25 Marks

Pattern of Term End Examinations (Max. Marks: 75 / Time: 3 Hours)

External Examinations Question Paper Pattern for Part I & III and Part IV (Elective & Skill Enhancement Course Subject)

Section – A (10 X 1 = 10 Marks) Answer ALL questions.

- Questions 1 - 10
- Two questions from each UNIT
- Multiple choice questions and each question carries Four choices

Section – B (5 X 7 = 35 Marks)

Answer ALL questions choosing either A or B.

- Questions 11 - 15
- Two questions from each UNIT (either.... or.... type)
- Descriptive Type

Section – C (3 X 10 = 30 Marks)

Answer any THREE out of five questions.

- Questions 16 - 20
- One question from each UNIT
- Descriptive Type

External Examinations Question Paper Pattern for Environmental Studies and Value Education

Section – A: (5 X 6 = 30 Marks)

Answer ALL questions choosing either A or B.

- Questions 1 - 5
- Two questions from each UNIT (either.... or.... type)

- Descriptive Type

Section - B (3 X 15 = 45 Marks)

Answer any THREE out of five questions.

- Questions 6 - 10
- One question from each UNIT
- Descriptive Type

Part V (Extension Activities)

- Internal Evaluation

Passing Marks

Minimum 27 for External Exam

Eligibility for the degree - passing minimum is 40%

Practical Examination Internal - 40 marks

External- 60 marks

Total - 100 marks

Passing minimum is **40%**

Semester-I

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max Marks	Credits
Part I	23UTALL11	பொதுத்தமிழ் - 1 தமிழ் இலக்கிய வரலாறு -1	6	25	75	100	3
	23UARLL11	Paper I : Prose					
	23UMMLL11	Prose, Composition and Translation					
Part II	23UENLL11	General English - I	6	25	75	100	3
Part - III	23UCRCC11	Financial Accounting-I	5	25	75	100	5
	23UCRCC12	Principles of Management	5	25	75	100	5
	23UECGE12	Indian Economic Development	4	25	75	100	3
Part IV	23UCRSE11	Business Accounting (NME)	2	25	75	100	2
	23UCRFN11	Business Organisation	2	25	75	100	2
Total			30				23

Semester-II

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max Marks	Credits
Part I	23UTALL21	பொதுத்தமிழ் - 2 தமிழ் இலக்கிய வரலாறு -2	6	25	75	100	3
	23UARLL21	Paper II : Grammar					
	23UMMLL21	Office Communication Malayalam					
Part II	23UENLL21	General English- II	6	25	75	100	3
Part - III	23UCRCC21	Financial Accounting-II	5	25	75	100	5
	23UCRCC22	Business Law	5	25	75	100	5
	23UECGE22	Business Environment	4	25	75	100	3
Part IV	23UCRSE21	Retail Marketing (NME)	2	25	75	100	2
	23UCRSE22	Advertising Theory and Practice	2	25	75	100	2
Total			30				23

Semester-I

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCRCC11	FINANCIAL ACCOUNTING- I	Core	5	5	25	75	100

Learning Objectives		
L1	To understand the basic accounting concepts and standards.	
L2	To know the basis for calculating business profits.	
L3	To familiarize with the accounting treatment of depreciation.	
L4	To learn the methods of calculating profit for single entry system.	
L5	To gain knowledge on the accounting treatment of insurance claims.	
UNIT	Contents	No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books -- Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations -Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
	Total	75
THEORY 20% & PROBLEM 80%		

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Remember the concept of rectification of errors and Bank reconciliation statements	K1,K2,K3,K4
2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K1,K2,K3,K4,K5,K6
3	Analyse the various methods of providing depreciation	K1,K2,K3,K4,K5,K6
4	Evaluate the methods of calculation of profit	K1,K2,K3,K4,K5,K6
5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1,K2,K3,K4,K5
Textbooks		
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3	Shukla Grewal and Gupta, -Advanced Accounts II, volume 1, S.Chand and Sons, New Delhi.	
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5	R.L. Gupta and V.K. Gupta, -Financial Accounting II, Sultan Chand, New Delhi.	
Reference Books		
1	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.	
3	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.	
4	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	
Web Resources		
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	2	3	2	2
CO 2	3	2	3	3	3	2	2	2
CO 3	3	2	3	3	3	2	2	2
CO 4	3	2	3	3	2	2	2	2
CO 5	3	2	3	3	3	2	2	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	2	2	2	2
C02	3	2	2	2	2
C03	3	2	2	2	2
C04	3	2	2	2	2
C05	3	2	2	2	2

Strong-3

Medium-2

Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCRCC12	PRINCIPLES OF MANAGEMENT	Core	5	5	25	75	100

Learning Objectives		
L1	To understand the basic management concepts and functions	
L2	To know the various techniques of planning and decision making	
L3	To familiarize with the concepts of organisation structure	
L4	To gain knowledge about the various components of staffing	
L5	To enable the students in understanding the control techniques of management	
UNIT	Contents	No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification- Duties & Responsibilities.	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making –Forecasting.	15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics –Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility –Centralization and Decentralization – Span of Management.	15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview- Training: Need - Types- Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women inworkforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
Total		75

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Demonstrate the importance of principles of management.	K1,K2,K3,K4
2	Paraphrase the importance of planning and decision making in an organization.	K1,K2,K3,K4,K5,K6
3	Comprehend the concept of various authorizes and responsibilities of an Organization.	K1,K2,K3,K4,K5,K6
4	Enumerate the various methods of Performance appraisal	K1,K2,K3,K4,K5,K6
5	Demonstrate the notion of directing, co-coordination and control in the management.	K1,K2,K3,K4,K5
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
Web Resources		
1.	http://www.universityofcalicut.info/sy1/management	
2.	https://www.managementstudyguide.com/manpower-planning.htm	
3.	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	2	3	3	2	2	2
CO 2	3	2	3	3	2	2	2	2
CO 3	3	2	2	3	2	2	2	1
CO 4	3	2	2	3	2	2	2	2
CO 5	3	2	3	3	2	2	2	1

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	2	3	2	2
C02	3	2	2	2	2
C03	3	2	2	2	1
C04	3	2	2	2	2
C05	3	2	2	2	1

Strong-3

Medium-2

Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UECGE12	INDIAN ECONOMIC DEVELOPMENT	Elective	3	4	25	75	100

Learning Objectives		
L1	To understand the concepts of Economic growth and development	
L2	To know the features and factors affecting economic development	
L3	To gain understanding about the calculation of national income	
L4	To examine the role of public finance in economic development	
L5	To understand the causes of inflation	
UNIT	Contents	No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development	12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure- Classification and Cannons of Public Expenditure, Public Debt- Need, Sources and Importance, Budget-Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
Total		60

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Elaborate the role of State and Market in Economic Development	K1,K2,K3,K4
2	Explain the Sectorial contribution to National Income	K1,K2,K3,K4,K5,K6
3	Illustrate and Compare National Income at constant and current prices.	K1,K2,K3,K4,K5,K6
4	Describe the canons of public expenditure	K1,K2,K3,K4,K5,K6
5	Understand the theories of money and supply	K1,K2,K3,K4,K5
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
Web Resources		
1.	http://www.jstor.org	
2.	http://www.indiastat.com	
3.	http://www.epw.in	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	2	3	2	2	2	2
CO 2	3	2	3	3	2	2	2	2
CO 3	3	2	3	3	2	2	2	2
CO 4	3	2	3	3	2	2	2	2
CO 5	3	2	3	3	2	2	2	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	2	2

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23UCRSE11	BUSINESS ACCOUNTING	SEC	2	2	25	75	100

Learning Objectives		
L1	To Acquire knowledge about general aspects and concepts of business operations..	
L2	To understand the problems and procedures of business accounting.	
L3	To prepare the various business statements	
UNIT	Contents	No. of Hours
I	Introduction – Book keeping – Accountancy – Double Entry System – Classification of Accounts – Rules – Scope, Advantages and Limitations of Double Entry System	6
II	Books of original entry – Journal – Ruling of Journal book – Compound entry-Advantages of Journal	6
III	Sub-division of Journal – Subsidiary Books- Purpose – Purchase book, Sales book, Purchase return book and Sales return book	6
IV	Books of final entry – Ledgers – Purpose – Ruling and balancing of the Ledgeraccounts – Preparation of Trial Balance from the given balances.	6
V	Final accounts of sole trading concern (With simple adjustments).	6
Total		30
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Understanding the nature and purpose of the business accounting and remembering its concepts.	K1,K2,K3,K4
2	Describing the accounting principles and regulations in accordance with the appropriate accounting standards	K1,K2,K3,K4,K5,K6
3	Demonstrating and determine the impacts of accounting in various business statements.	K1,K2,K3,K4,K5,K6
4	Developing the Knowledge in the practical applications of accounting to have a good command on analytical methods and decision -making tools	K1,K2,K3,K4,K5,K6
Textbooks		
1	Sulthan Mohideen, A., <i>Business Accounting</i> , Selp Publication, Trichy, 2021.	
Reference Books		
1.	Shukla, M.C., & Grewal, T.S., <i>Advanced Accounts</i> , S. Chand publications, 2017, 19 th edition.	
2.	Reddy, T.S., & Murthy, A., <i>Advanced Accountancy</i> , Margham Publications, 2017.	
3.		
Web Resources		
1.	www.shiksha.com \online courses	
2.	www.course ra.org	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	2	3	2	2	2	2
CO 2	3	2	3	3	2	2	2	2
CO 3	3	2	3	3	2	2	2	2
CO 4	3	2	3	3	2	2	2	2
CO 5	12	8	11	12	8	8	8	8

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	2	2	2	2
C02	2	3	2	2	2
C03	2	2	2	2	2
C04	2	2	2	2	2
C05	8	9	8	8	8

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCRFN11	BUSINESS ORGANIZATION	Foundation Course	2	2	25	75	100

Learning Objectives		
L1	To Understand the components and objectives of business in modern world..	
L2	To educate students about the different forms of business, their suitability for different enterprises and their combinations.	
L3	To understand the concepts of commerce, trade and industry	
L4	To differentiate between various forms of business organizations.	
L5	To get acquainted with the knowledge of financing the business from various sources	
UNIT	Contents	No. of Hours
I	Definition of Business – Objectives of modern business – Essential Characteristics of Business – Business Vs Profession – Qualities of a Successful businessman – Promotion of a Business Enterprise - Stages in promotion - problems in promotion.	6
II	Forms of Business Organisation – Sole Trader – Partnership – Joint Stock Companies – Public Utilities – Public Enterprises – The Co-operative Organization.	6
III	Multinational Corporations - Definition – Meaning – Organisational models – dominance of MNCs – MNCs and International Trade – Merits – Demerits	6
IV	Location of Industries – Factors influencing location – Primary Factors– Secondary Factors – Measurement of size of Business Units – Factors influencing the size	6
V	Business Combinations – Types - Mergers, Demergers, Conglomeration and Acquisitions – Motives and benefits of Mergers and Acquisitions. Holding and subsidiary company, hostile takeover of companies Business Ethics	6
Total		30

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Identify and describe the key environmental influences and constraints on how the business operates in general.	K1,K2,K3,K4
2	Recognize the principles of authority, leadership, behavior of individual and team, motivation of team in pursuit of wider departmental and organizational aims and objectives.	K1,K2,K3,K4,K5,K6
3	Understand management and organizational behaviour, concepts associated with continuous improvement in individual and group processes	K1,K2,K3,K4,K5,K6

4	Translate management and organizational behaviour theories into practice that will result in organizational effectiveness, efficiency, and human resource development.	K1,K2,K3,K4,K5,K6
5	Understand themselves and other people at work and will be able to learn how to create effective work groups at workplaces and become effective employees in all domains of managerial work they do in the future	K1,K2,K3,K4,K5
Textbooks		
1	Bhushan YK, Fundamentals of Business Organisation and Chand and Sons, New Delhi, (Nineteenth Edition 2013)	
Reference Books		
1.	Kogent Solutions Inc., Office 2007 in simple steps, Dream tech publishing, 2019.	
2.	Galgotia, Microsoft Office, BPB publications 2020.	
Web Resources		
1.	Word Tutorial (tutorialspoint.com)	
2.	https://www.tutorialspoint.com/basics_of_computers/basics_of_computers_office_tools.htm	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	2	3	2	2	2	2
CO 2	3	2	3	3	2	2	2	2
CO 3	3	2	3	3	2	2	2	2
CO 4	3	2	3	3	2	2	2	2
CO 5	3	2	3	3	2	2	2	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	2	2	2	2	2
C02	2	3	2	2	2
C03	2	2	2	2	2
C04	2	2	2	2	2
C05	2	2	2	2	2

Strong-3 Medium-2 Low-1

Semester-II

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCRCC21	FINANCIAL ACCOUNTING-II	Core	5	5	25	75	100

Learning Objectives		
L1	The students are able to prepare different kinds of accounts such as Higher purchase and Instalments System.	
L2	To understand the allocation of expenses under departmental accounts	
L3	To gain an understanding about partnership accounts relating to Admission and retirement	
L4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm	
L5	To know the requirements of international accounting standards	
UNIT	Contents	No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
Total		75
THEORY 20% & PROBLEMS 80%		

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	To evaluate the Hire purchase accounts and Instalment systems	K1,K2,K3,K4
2	To prepare Branch accounts and Departmental Accounts	K1,K2,K3,K4,K5,K6
3	To understand the accounting treatment for admission and retirement in partnership	K1,K2,K3,K4,K5,K6
4	To know Settlement of accounts at the time of dissolution of a firm.	K1,K2,K3,K4,K5,K6
5	To elaborate the role of IFRS	K1,K2,K3,K4,K5
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
Web Resources		
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	2	3	2	2
CO 2	3	2	3	3	3	2	2	2
CO 3	3	2	2	3	3	2	2	2
CO 4	3	2	3	3	2	2	2	2
CO 5	3	3	3	3	3	3	3	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	2	2	2	2
C02	3	2	2	2	2
C03	3	2	2	2	2
C04	3	2	2	2	2
C05	3	3	3	3	3

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCRCC22	BUSINESS LAW	Core	5	5	25	75	100

Learning Objectives		
L1	To know the nature and objectives of Mercantile law and the essentials of valid contract	
L2	To gain knowledge on performance contracts	
L3	To be acquainted with the rules of Indemnity and Guarantee	
L4	To make aware of the essentials of Bailment and pledge	
L5	To understand the provisions relating to sale of goods	
UNIT	Contents	No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety	15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non- owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
Total		75
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the Objectives and significance of Mercantile law	K1,K2,K3,K4
2	Understand the clauses and exceptions of Indian Contract Act.	K1,K2,K3,K4,K5,K6
3	Outline the contract of indemnity and guarantee	K1,K2,K3,K4,K5,K6
4	Familiar with the provision relating to Bailment and Pledge	K1,K2,K3,K4,K5,K6
5	Explain the various provisions of Sale of Goods Act 1930	K1,K2,K3,K4,K5

Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
Web Resources	
1.	www.cramerz.com www.digitalbusinesslawgroup.com
2.	http://swcu.libguides.com/buslaw
3.	http://libguides.slu.edu/businesslaw

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
C0 1	3	2	2	3	2	2	2	2
C0 2	3	2	3	3	2	2	2	2
C0 3	3	2	2	3	2	2	2	2
C0 4	3	2	3	3	2	2	2	2
C0 5	3	2	3	3	2	2	2	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	2	2	2	2
C02	2	2	2	2	2
C03	2	2	2	2	2
C04	2	2	2	2	2
C05	2	2	2	2	2

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UECGE22	BUSINESS ENVIRONMENT	Elective	3	4	25	75	100

Learning Objectives		
L1	To understand the nexus between environment and business.	
L2	To know the Political Environment in which the businesses operate.	
L3	To gain an insight into Social and Cultural Environment.	
L4	To familiarize the concepts of an Economic Environment.	
L5	To learn the trends in Global Environment / Technological Environment	
UNIT	Contents	No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	12
Total		60

Course Outcomes	Knowledge Level
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CO	On completion of this course, students will	
1	Remember the nexus between environment and business.	K1,K2,K3,K4
2	Apply the knowledge of Political Environment in which the businesses operate.	K1,K2,K3,K4,K5,K6
3	Analyze the various aspects of Social and Cultural Environment.	K1,K2,K3,K4,K5,K6
4	Evaluate the parameters in Economic Environment.	K1,K2,K3,K4,K5,K6
5	Create a conducive Technological Environment for business to operate globally.	K1,K2,K3,K4,K5
Textbooks		
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi	
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai	
3	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.	
4	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai	
5	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi	
Reference Books		
1	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi	
2	Shaikhsaleem, Business Environment, Pearson, New Delhi	
3	S. Sankaran, Business Environment, Margham Publications, Chennai	
4	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai	
5	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey	
Web Resources		
1.	www.mbaofficial.com	
2.	www.yourarticlelibrary.com	
3.	www.businesscasestudies.co.uk	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	3	2	2	3
CO 2	3	2	2	3	3	2	3	3
CO 3	3	2	3	3	3	2	3	3
CO 4	3	2	3	3	3	2	2	3
CO 5	3	2	3	3	3	2	3	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	3
CO2	2	3	3	3	3
CO3	2	3	3	3	3
CO4	2	3	3	2	3
CO5	3	3	3	3	3

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23UCRSE21	RETAIL MARKETING	SEC	2	2	25	75	100

Learning Objectives							
L1	To identify the concepts of marketing and the role of marketing in business and society.						
L2	To develop marketing strategies and demonstrate the various concepts.						
L3	To examine the marketing problems and provide solution based on marketing information						
UNIT	Contents						No. of Hours
I	Introduction – Retailing as an activity – Retail Marketing – Consumer behavior and retails operations.						6
II	Management of service and quality in retailing – - Retailmarketing mix and product – Merchandise Management						6
III	Retail pricing – Retail promotion – Retail logistics and distribution						6
IV	Methods and approaches to retail marketing planning – retail location strategies and decisions – Management of a retail brand and its applications						6
V	Consumerism and ethics in retailing – International retailing – Future of Retailing						6
Total						30	
Course Outcomes					Knowledge Level		
CO	On completion of this course, students will						
1	Understand about the various marketing concepts, consumer buying behavior and product development in the market.						K1,K2,K3,K4
2	Enrich knowledge in product development and sales activities.						K1,K2,K3,K4,K5,K6
3	Develop the skills in pricing the products and distribution						K1,K2,K3,K4,K5,K6
4	Familiarize about the recent trends and practical applicability of marketing						K1,K2,K3,K4,K5,K6
Textbooks							
1	Sulthan Mohideen, A., & Mohamed Ishaq, M., <i>Retail Marketing</i> , Selp Publication, Trichy, 2021						
Reference Books							
1.	Barry Berman, Joel R. Evans, <i>Retail Management - A Strategic Approach</i> , Financial Times Prentice Hall, 2015.						
2.	Cynthia R, <i>Merchandising and Match for Retailing</i> , Financial Times Prentice Hall, 2014.						

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	3	2	2	3
CO 2	3	2	2	3	3	2	3	3
CO 3	3	2	3	3	3	2	3	3
CO 4	3	2	3	3	3	2	2	3
CO 5	12	8	11	12	12	8	10	12

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	2	3
C02	2	3	3	3	3
C03	2	3	3	3	3
C04	2	3	3	2	3
C05	8	12	12	10	12

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCRSE22	ADVERTISING THEORY AND PRACTICE	SEC	2	2	25	75	100

Learning Objectives		
L1	To Develop a theoretical understanding about advertising messages and audiences.	
L2	To Understand the relationship between advertising message and medium.	
L3	To Generate a theory of audience processing.	
L4	To Reconstruct new messages out of deconstructed signifiers.	
L5	To create awareness of the organization.	
UNIT	Contents	No. of Hours
I	Advertising - Meaning - Definitions - Origin - Growth - Development - Objectives - Nature - Scope - Functions - Primary and secondary functions - AIDA model	6
II	Advertising - Role - Importance - Benefits - Demerits - Legal regulations - Limitations - Truth in advertising - Ethics in advertising - Role of Advertising standards Council of India.	6
III	Media selection - Factors influencing media selection - different types of Media - Press - Television - Radio - Social Media Networks- Internet - Merits - Demerits.	6
IV	Advertisement copy - Meaning - Essentials of a good advertising copy- Types of Advertisement copy - Components of Advertisement copy- Advertisement layout	6
V	Advertising appeals - Meaning - Definition - Functions - Classifications - Principles - Skills tested: Brand awareness - Advertisement slogan awareness - Understanding concepts - Creating Advertisement slogans- Evaluating contents of advertisements in different media through AIDA model - Knowledge of Creating advertisement copy.	6
Total		30
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Recall and explain the Basic knowledge in various concepts of Advertising.	K1,K2,K3,K4
2	Relate, understand and apply the modern methods and avenues of Advertising.	K1,K2,K3,K4,K5,K6
3	Remember, demonstrate and identify various media of Advertising and their significances.	K1,K2,K3,K4,K5,K6
4	Find, explain and organise the skills required for creating an advertisement copy.	K1,K2,K3,K4,K5,K6
5	Demonstrate and experiment with the exposure in various Emotional appeals of advertising and its Importance.	K1,K2,K3,K4,K5

Textbooks	
1	Mahendra Mohan, Advertising Management, Tata McGraw Hill Publishing Co. Ltd., New Delhi. (2006)
Reference Books	
1.	Pillai & Bhagavathi 'Salesmanship', S. Chand & Co., New Delhi. (2000)
2.	P. Saravanel, Advertisement & Salesmanship, Margham Publication, Chennai. (2013)
Web Resources	

Mapping with Programme Outcomes:

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	3	2	2	3
CO 2	3	2	2	3	3	2	3	3
CO 3	3	2	3	3	3	2	3	3
CO 4	3	2	3	3	3	2	2	3
CO 5	3	2	3	3	3	2	3	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	3
CO2	2	3	3	3	3
CO3	2	3	3	3	3
CO4	2	3	3	2	3
CO5	3	3	3	3	3

Strong-3 Medium-2 Low-1