



AMET UNIVERSITY

(Deemed to be University Under Section 3 of UGC Act 1956)

LEARNING OUTCOMES DEFINED

The Learning Outcomes for all the Open and Distance Learning (ODL) Courses of MBA-Shipping and Logistics Management, Bachelor of Business Administration (BBA) and Bachelor of Commerce (B.Com) are well defined. The learning outcomes are available in the syllabi of MBA-Shipping and Logistics Management, Bachelor of Business Administration (BBA) and Bachelor of Commerce (B.Com) programmes.

Dr.J.Rengamani

Director-ODL

Dr. J. RENGAMANI, MBA., Ph.D.,
Director, ODL-OL
Centre for Online and Distance Education (CODE)
AMET Deemed to be University
Kanathur, Chennai - 603 112.



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Centre for Open and Distance Education

Bachelor of Commerce (B.Com)

LEARNING OUTCOMES



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Dr. J. RENGAMANI, MBA., Ph.D.,
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CBCS SYLLABUS (2023-2024)

B.Com

PROGRAM	B.Com										
Course Code: CDOEBC101D	Course Name: Business Mathematics							L	T	P	C
								4	0	0	4
Year and Semester	I (I Semester)										
Course category	Foundation Course										
Course Objective	<ol style="list-style-type: none"> To create an understanding of Statistical concepts in solving business-related problems. To analyze statistical problems using SPSS 										
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> Summarize introduction to business Mathematics Examine the Basic theory of matrices, determinants, and set theory Apply the significance of finance in mathematics Examine linear programming and its uses. Know the concept of Interpolation techniques. Solve mathematical problems related to business 										
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	3	3	3	3	1	3	3
CO2	3	2	3	2	2	2	1	3	2	2	3
CO3	3	2	3	3	2	2	2	3	2	2	3
CO4	3	3	2	3	3	2	3	3	1	3	3
CO5	3	2	2	3	2	3	2	3	2	3	3
CO6	3	2	2	3	2	3	3	3	1	2	2
AVERAGE	3	2.1	2.3	2.6	2.3	2.5	2.3	3	1.5	2.5	2.8
Correlation Levels	1. Slight (Low)			2. Moderate (Medium)				3. Substantial (High)			



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UNIT 1 : MATRICES AND DETERMINANTS

Types of matrices; Algebra of matrices Properties of determinants; calculations of values of determinants upto third order; Adjoint of a matrix, elementary row and column operations; solution of a system of linear equations having unique solution and involving not more than three variables.

UNIT 2: SET THEORY

Introduction - Sets and Its elements - Representation of a set - Some standard sets - Types of Sets - Operation on Sets - De-morgan Law's - Symmetric Difference of Sets - Cardinal number of a set - Order pairs and Cartesian Product of Two sets.

UNIT 3 : MATHEMATICS FOR FINANCE

Normal and Effective Rates of Interest - Equation of Value of Money - Simple - Compound and Continuous Discounting - Depreciation- Present Value of an Annuity- Present Value of an Annuity Due - Present Value of Deferred Annuity Amount of Annuity.

UNIT 4 : LINEAR PROGRAMMING

Advantages of using Linear Programming - Limitations of Linear Programming - Application Areas of Linear Programming - General Mathematical Model of Linear Programming Problem.

UNIT 5: INTERPOLATION AND APPROXIMATION

Interpolation with equal intervals: Newton's forward and backward difference formulae. Interpolation with unequal intervals: Lagrange's interpolation – Newton's divided difference.

TEXT BOOKS :

1. Business Mathematics, D.C. Sancheti, V.K. Kapoor., Published by Sultan Chand & Sons (P) Ltd. (2012)
2. Business Mathematics- Kashyap Trivedi, Pearson Education India
3. Numerical Methods – T. Veerarajan Tata McGraw-Hill Education.

REFERENCES :

1. Business Mathematics & Statistics, B.M Aggarwal., published by, 2nd Edition Ane books pvt ltd.
2. Business Mathematics and Statistics- Andy Francis, Cengage Learning EMEA



CBCS SYLLABUS (2023-2024)

B.Com

PROGRAM	B.Com														
Course Code: CDOEBC103D	Course Name :		L	T	P	C									
	Communication Skills-I		0	0	2	1									
Year and Semester	I Year (I Semester)														
Course Category	Course Category														
Course Objective	1. To listen conversation and motivational speeches. 2. To enable students speaking effectively in real life situations and soft skills. 3. To equip them with employability skills to enhance their prospect of placements.														
Course Outcome	At the end of the course, the student should be able to:														
	CO	Course Outcome												BTL	
	CO1	Communicate with others in practical, business-oriented situations												K1	
	CO2	Identify the proper tone of language required in writing and speaking in business communication.												K4	
	CO3	Relate between letters and memos and various forms of Business Communication.												K2	
	CO4	Display knowledge on grammar and other linguistic features in writing various forms of business communication.												K3	
	CO5	Write business reports, minutes, proposals etc.,												K3	
	CO6	Present the report and memos in front of an audience.												K3	
PPOs / COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	-	-	-	-	-	3	2	2	3	3	-	3	-	-	-
CO2	-	-	-	-	-	2	2	2	3	3	-	3	-	-	-
CO3	-	-	-	-	-	3	2	2	3	3	-	3	-	-	-
CO4	-	-	-	-	-	2	2	2	3	3	-	3	-	-	-
CO5	-	-	-	-	-	3	2	2	3	3	-	3	-	-	-
CO6	-	-	-	-	-	2	2	2	3	3	-	3	-	-	-
AVERAGE						2.5	2.0	2.0	3.0	3.0		3.0			
CORRELATION LEVELS				1. SLIGHT (LOW)				2. MODERATE (MEDIUM)				3. SUBSTANTIAL (HIGH)			

Unit I Fundamentals of Communication

Communication Cycle, Levels of communication; Flow of communication; Communication networks; General and Technical Communication.

Unit II Listening and Speaking

Types of listening - Listening to lectures, dialogues from TV/radio/Podcast – motivational speeches – Self-introduction - JAM

Unit III Reading and Technical Writing Skills

Reading Comprehension tests ranging from magazine and newspapers – strategies of reading – summarize a



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text – Writing job applications – Cover letter – Resume

Unit IV Soft Skills

Human values – intercultural communication – learning strategies – lateral thinking - Motivation - career planning

Unit V Interview Skills

Kinds of interviews – Required Key Skills – Corporate culture – Mock interviews- FAQ- Online Interview- Panel Interview -Video samples.

Reference Books

Business English Certificate Materials, Cambridge University Press

Communication Skills. Sanjay Kumar and Pushpa Latha, Oxford University Press, 2011

Exercises in Spoken English Part – I – III, Hyderabad, Oxford University Press.

<http://www.oxforddictionaries.com/words/writing-job-applications>

Software

1. Orell Talk
2. EWL (English Edu. – Will. Wordsworth – Language Lab)



CBCS SYLLABUS (2023-2024)

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PROGRAM	B.Com											
Course Code: CDOEBC104D	Course Name :						L	T	P	C		
	Financial Accounting - I						4	1	0	4		
Year and Semester	I (I Semester)											
Course Category	Core											
Course Objective	<ol style="list-style-type: none"> To help students to understand the point of accounting and need for it and explore the fundamental accounting principles. To make students to understand the preparation of final accounts To help students to understand the importance of methods of depreciation To help students to understand the ways of committing errors in accounting and procedure to rectify it. To make students to understand the methods of single entry system, and about the differences between single entry systems and double entry system. 											
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> Apply the basics of financial accounting Prepare final accounts of a sole trading concern Explain the classification of errors Apply the need and methods of depreciation Explain how to prepare accounts as per single entry. Make use of the Accounting concepts and conventions. 											
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	
CO1		2	1	1	1	1	1	1	1	1	2	
CO2	2	2	2	1	1	1	1	1	1	1	1	
CO3	3	3	3	3	3	2	3	3	3	2	3	
CO4	3	3	3	3	3	3	3	2	3	2	3	
CO5	2	3	3	3	2	1	1	2	2	3	2	
CO6	2	3	2	3	2	2	3	3	2	2	2	
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17	
Correlation Levels		1. Slight (Low)				2. Moderate (Medium)			3. Substantial (High)			



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UNIT 1: FINANCIAL ACCOUNTING

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Bookkeeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book, Users of Accounting Information

UNIT 2: PREPARATION OF FINAL ACCOUNTS OF A SOLE TRADING CONCERN

Preparation of final accounts - Adjustments – Closing Stock, Outstanding and Prepaid Items, Accrued and Income received in Advance, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings, Loss of Stock due to Fire, Managerial Remuneration

UNIT 3: CLASSIFICATION OF ERRORS

Meaning of Accounting errors, Types Of errors in Accounting, Rectification of errors – Preparation of Suspense Accounts, Bank Reconciliation Statement

UNIT 4: DEPRECIATION AND SCHEDULE III OF COMPANIES ACT

Meaning, Causes, Types – Straight Line Method – Written Down Value Method (including Change in Method) Introduction of Companies Act 2013, Schedule III Format (Preparation Of Financial statement)

UNIT 5: SINGLE ENTRY

Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs – Conversion Method (Simple Problems).

TEXT BOOKS

1. Financial Accounting, T.S.Reddy, A.Murthy, Publisher: Margham Publishers
2. Fundamentals of Advanced Accounting (Financial Accounting) – Volume I, R.S.N Pillai, Bagavathi, S.Uma, Publisher: Sultan Chand & co.,

REFERENCE

1. An Introduction to Accountancy, S.N.Maheswari, Publisher: Vikas Publishing House.
2. Advance Accounts Volume 1 M.C. Sukula & T.S. Gravwal S.C. Gupta



CBCS SYLLABUS (2023-2024)

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Course Code: CDOEBC105D	Course Name : Introduction to Shipping Business							L	T	P	C
								4	0	0	4
Year and Semester	I (II Semester)										
Course Category	Core										
Course Objective	<ol style="list-style-type: none"> To get an introduction to the shipping industry. To learn the basic specifications of a ship To learn about the classification of cargoes and ships To get an insight about shipping practitioners and their organizations To learn about the relationship between trading and shipping. To gain knowledge on shipping, classification of cargoes, and shipping practitioners 										
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> Apply the functioning of the shipping industry. Distinguish the different specifications of a ship Classify the different classifications of cargoes and ships Relate to the roles of shipping practitioners and their organizations Apply the relationship between trading and shipping. Apply the functioning of shipping business 										
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	3	3	3	3	1	3	3
CO2	3	2	3	2	2	2	1	3	2	2	3
CO3	3	2	3	3	2	2	2	3	2	2	3
CO4	3	3	2	3	3	2	3	3	1	3	3
CO5	3	2	2	3	2	3	2	3	2	3	3
CO6	3	2	2	3	2	3	3	3	1	2	2
AVERAGE	3	2.1	2.3	2.6	2.3	2.5	2.3	3	1.5	2.5	2.8
Correlation Levels		1. Slight (Low)				2. Moderate (Medium)			3. Substantial (High)		



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UNIT1: INTRODUCTION TO SHIPPING

Scope of shipping business, Function of shipping, Challenges facing the shipping industry. Commercial Geography: Continents, Countries, Oceans, Seas, Maritime Canals, Concept of Sectors and Trade Lanes.

UNIT2: BASIC SPECIFICATIONS OF A SHIP

LOA, LWL, LBP, Beam, DWT, GT, Draught, Hull, Ballast, Types and methods of tonnage measurement, Concept of Displacement, Load Lines.

UNIT 3: CLASSIFICATION OF CARGOES & SHIPS

Dry Bulk Cargoes, Liquid Bulk Cargoes, General Merchandise, Unitization of Cargoes, Containerization of Cargoes- Types of Containers. Classification of Ships: Bulk Carriers-Handy, Handy max, Panamax, Supramax, Cape Size; Tankers- LR, MR, VLCC, ULCC, Aframax, Suezmax; Container Ships.

UNIT4: SHIPPING PRACTITIONERS & THEIR ORGANIZATIONS

Ship Owners, Ship Operators, Ship Agents, Ship Brokers, Ship Financiers, Ship Chandlers, Ship Insurers, Maritime Administrators, Ship Classification Societies, Ship Builders, Freight Forwarders, NVOCC's.

UNIT5: RELATIONSHIP BETWEEN TRADING AND SHIPPING

Trading Process, Involvement of shipping documents in the Trading Process, INCOTERMS & shipping related responsibilities of seller and buyer for various INCOTERMS, Carriage of Goods by Sea Acts 1971 & 1992.

TEXT BOOKS:

1. Elements of shipping, Alan Branch, Publisher: Sterling/ Routledge
2. Commercial Shipping Handbook, Peter Bro die, Publisher: Lloyd's of London Press

REFERENCE:

1. The Business of Shipping, Lane C. Kendall and James J.Buckley, Publisher: Cornell Maritime Press
2. Introduction to Shipping- Witherby Shipping Business



CBCS SYLLABUS (2023-2024) Regulation
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PROGRAM	B. Com				
Course Code: CDOEBC106D	Course Name: Introduction to Logistics	L	T	P	C
		4	0	0	4
Year and Semester	1 st Year (II Semester)				
Course Category	Core				
Course Objective	<ol style="list-style-type: none"> 1. To introduce the students to the concepts of logistics 2. To make students understand the relationship between logistics and customer service. 3. To learn the significance of global logistics 4. To understand the concept of warehousing and transportation. 5. To make students to understand role of logistics in EXIM. 				
Course Outcome	<p>The students will be able to</p> <ol style="list-style-type: none"> 1. Recall the concepts of logistics. 2. Distinguish the relationship between logistics and customer service. 3. Understand the significance of global logistics. 4. Apply the concept of warehousing and transportation. 5. Understand role of logistics in EXIM. 6. Illustrate the significance of logistics. 				



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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	1	1	1	1	1	1	1	2
CO2	2	2	2	1	1	1	1	1	1	1	1
CO3	3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3	2	3
CO5	2	3	3	3	2	1	1	2	2	3	2
CO6	2	3	2	3	2	2	3	3	2	2	2
AVERAGE	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17
Correlation Levels			1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)		

Unit-I: Introduction to Logistics:

History of Logistics Need for logistics-Cost and Productivity, cost saving & Productivity improvement. Logistics, Cost, reduction in logistics cost, benefits of efficient Logistics, Principles of Logistics, Technology & Logistics -Informatics, Logistics optimization. Listing of Sub-sectors of Logistics

Unit-II: Logistics and Customer Service

Definition of Customer Service Elements of Customer Service-Phases in Customer Service-Customer Retention -Procurement and Outsourcing -Definition of Procurement/Outsourcing -Benefits of Logistics Outsourcing -Critical Issues in Logistics Outsourcing

Unit-III: Global Logistics

Global Logistics -Global Supply Chain -Organizing for Global Logistics-Strategic Issues in Global Logistics - Forces driving Globalization -Modes of Transportation in Global Logistics Barriers to



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Global Logistics -Markets and Competition -Financial Issues in Logistics Performance -Integrated Logistics - Need for Integration - Role of 3PL&4PL.

Unit-IV: Warehousing and Transportation

- a) Warehouse: Warehouse-Meaning, Types of Warehouses Benefits of Warehousing.
- b) Transportation-Meaning; Types of Transportations, efficient transportation system and Benefits of efficient transportation systems.
- c) Courier/Express -Courier/Express-Meaning, Categorization of Shipments, Courier Guidelines, Pricing in Courier -Express Sector for international and domestic shipping.
- d) E-Commerce -Meaning, Brief on Fulfillment Centers, Reverse logistics in e-commerce sector, Marketing in e-commerce and future trends in e-commerce.

Unit-V: EXIM

- a) EXIM: Brief on EXIM/FF & CC, Multi-modal transportation, brief on customs clearance, bulk load handling and brief on trans-shipment.
- b) Supply chain. c) Cold chain.
- d) Liquid Logistics. e) Rail Logistics.

TEXTBOOKS

1. Fundamentals of Logistics Management (The Irwin/McGraw-Hill Series in Marketing), Douglas
2. Lambert, James R Stock, Lisa M. Ellram, McGraw-Hill/Irwin, First Edition, 1998. Vinod V.
3. Sople (2009) Logistic Management (2nd Edition) Pearson Limited.

REFERENCE BOOKS

1. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2009.
2. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R.



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B.Com

PROGRAM	B.Com				
Course Code: CDOEBC107D	Course Name: Business Economics	L	T	P	C
		4	3	1	0
Year and Semester	1 st Year I Semester				
Course Category	Core				
Course Objective	<ol style="list-style-type: none"> 1. To introduce the students to the concepts of demand and supply 2. To understand consumer theory 3. To understand the significance of production and cost 4. To know about the market structure 5. To understand the concept of direction coordination and control 				
Course Outcome	<p>The students will be able to</p> <ol style="list-style-type: none"> 1. Apply the students to the concepts of demand and supply. 2. Analyze consumer theory. 3. Utilize the principles of production and cost. 4. Illustrate the market structure. 5. To understand the concept of income distribution and factor pricing 6. Apply the concepts of economics. 				



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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO2	PSO3	PSO4
CO1	3	3	2	2	1	1	1	2	1	1	1
CO2	3	3	1	3	2	1	1	3	2	3	2
CO3	3	3	3	3	2	2	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	2.5	2.83	2.33	2.17	2.17	2.83	2.33	2.83	2.5
Correlation Levels			1. Slight (Low)			2.Moderate (Medium)			3. Substantial (High)		

UNIT I: INTRODUCTION

Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; -Market equilibrium and price determination. b) Elasticity of demand and supply. c) Application of demand and supply.

UNIT II: CONSUMER THEORY

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

UNIT III: PRODUCTION AND COST

Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.

Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.



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UNIT IV: MARKET STRUCTURE

Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, the long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition

Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.

Imperfect Competition: Difference between perfect competitions, monopoly, and imperfect competition.

Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.

Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect **Competition;** Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

UNIT V: INCOME DISTRIBUTION AND FACTOR PRICING

Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

TEXT BOOK:

1. Managerial Economics, Dwivedi, D.N, Publisher: Vikas Publishing House PvtLtd.
2. Managerial Economics, Varshney. R.L. and Maheshwari. K.L., Publisher: Prentice Hall of India
3. Business Economics, K. JothiSivagnanam, R. Srinivasan, Publisher: Tata McGraw Hill
4. Managerial Economics- Petersen / Jain, Pearson Education India

REFERENCE BOOKS:

1. Salvatore, D. Schaum's, Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi.
2. Ahuja, H.L., Business Economics, S. Chand & Co., New Delhi.
3. Pindyck, R.S., and D.L. Rubinfeld, Microeconomics, Prentice-Hall of India Pvt. Ltd.
4. Deepashree, Business Economics, Ane Books Pvt. Ltd., New Delhi.
5. Varian, H.R., Intermediate Microeconomics: A Modern Approach, Affiliated East-West Press, New Delhi.



CBCS SYLLABUS (2023-2024) Regulation
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PROGRAM	B.Com										
Course Code: CDOEBC108D	Course Name : Introduction to Information Technology							L	T	P	C
								4	0	0	4
Year and Semester	I (I Semester)							Contact hours per week (4 Hrs)			
Prerequisite course	NIL										
Course category	Core										
Course Objective	<ul style="list-style-type: none"> To give the basic knowledge about computer functionalities To provide the fundamental knowledge of computer networks To learn the concepts of e-governance and ethical hacking. To study the concepts of MS packages To understand the applications of IT 										
Course Outcome	<p>At the end of the course the Students will be able to</p> <ol style="list-style-type: none"> Describe the functions of computer Identify the different types of network communication with real time applications Demonstrate the concepts of E-Governance and Ethical hacking Apply the Microsoft office packages Identify the application of IT in various sectors Analyze the basic structure of computer 										
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1		2	1	1	1	1	1	1	1	1	2
CO2	2	2	2	1	1	1	1	1	1	1	1
CO3	3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3	2	3
CO5	2	3	3	3	2	1	1	2	2	3	2
CO6	2	3	2	3	2	2	3	3	2	2	2
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17
Correlation Levels			1. Slight (Low)				2. Moderate (Medium)			3. Substantial (High)	



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**CBCS SYLLABUS (2023-2024) Regulation
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UNIT 1: INTRODUCTION TO COMPUTER

Introduction to computers: Basic components and functioning of the computers – Evolution of computers – Characteristics and uses of computers – Types of computers – Types of Hardware – Types of Software-Types of Memory – files and directories.

UNIT 2: COMPUTER NETWORK AND OPERATING SYSTEM

Computer and Communication: Types – needs – Communication Media – Network topologies– Operating system: Basics – function of operating system – classification of operating system.

UNIT 3: E-GOVERNANCE AND ETHICAL HACKING

E-Governance: Introduction- Needs – Scope - Issues- Applications of E-Governance, Ethical Hacking: Introduction- Hacking Methodology- Ethical Hacking Laws and Tests.

UNIT 4: OFFICE AUTOMATION

MS-Word: Introduction-formatting with documents-working with table -chart-working with graphics-mail merge- MS Excel: Introduction-working and formatting with worksheets-formulas – functions-charts, MS Power Point: Getting Started with PowerPoint-Working with List and Graphs-Enhancing a Presentation -Finalizing a Presentation, MS Access: Introduction – working with database and tables- queries-forms-reports.

UNIT 5: APPLICATIONS OF IT

Societal Impacts Of Information Technology: World Wide Web –HTTP – HTTPS – Email - Social networks: Face book, Twitter, LinkedIn, WhatsApp - Advantages and limitations - Privacy, security and integrity of information – Intellectual Property rights - Careers in Information technology.

TEXT BOOKS:

1. Sinha P.K., Computer Fundamentals, BPB Publishing.
2. E-Governance: Concepts and Case Studies, C.S.R. Prabhu, Prentice-Hall of India Private Limited, 2004.
3. Michael T. Simpson, Kent Backman, James E. “Corley, Hands-On Ethical Hacking and Network Defense”, Second Edition, CENGAGE Course.

REFERENCES :

1. Andrew S.Tanenbaum, "Computer Networks", 4th Edition, Prentice Hall of India,2003.
2. Introduction to Information Technology - Alexis Leon, Mathews Leon, and Leena Leon, Vijay Nicole Imprints Pvt. Ltd., 2013.
3. Microsoft Office 2007 Bible - John Walkenbach, Herb Tyson, Faithe Wempen, Cary N.Prague,Michael R.groh,Peter G.Aitken, and Lisa a.Bucki -Wiley India pvt. ltd



CBCS SYLLABUS (2023-2024) Regulation
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PROGRAM	B.Com				
Course Code:	Course Name:	L	T	P	C
CDOEBCE1D	Corporate Communication	4	3	1	0
Year and Semester	1 st Year I Semester				
Course Category	Core				
Course Objective	<ol style="list-style-type: none"> 1. To understand the scope business communication 2. To gain knowledge about business communication channels 3. To study about the business writing 4. To familiarize the business transactions through telephone 5. To understand the business and corporate writing skills 				
Course Outcome	<p>The student will be able to</p> <ol style="list-style-type: none"> 1. Explain the fundamentals of business communication 2. Evaluate the channels of business communication 3. Discuss the process of business writing 4. Appraise the telephonic business transaction 5. Adapt the corporate writing skills 6. Examine the effective communication process for business sustainability 				

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	1	3	3	1	2	2	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	2	1	1	2	3	3	2
CO4	3	2	3	3	2	2	2	2	3	3	3
CO5	3	3	3	3	2	2	2	2	3	3	3
CO6	3	2	3	3	2	3	2	2	3	2	3
AVERAGE	3.00	2.00	3.00	2.67	2.33	2.17	1.67	2.00	2.83	2.50	2.50



CBCS SYLLABUS (2023-2024) Regulation
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Correlation Levels	1. Slight (Low)	2.Moderate Medium)	3. Substantial (High)
UNIT 1 : BUSINESS COMMUNICATION Basic Principles of Communication: Introduction, Understanding Communication, the Communication Process, Barriers to Communication, the Importance of Communication in the Workplace.			
UNIT 2 :TYPES AND CHANNELS OF COMMUNICATION Introduction, Types of Communication, Classification of Communication Channels, communication network in organizations			
UNIT 3 : BUSINESS WRITING Standard Business Letters, Answering Enquiries, Handling Letters of Complaint, Drafting E-mail for Business Correspondence. Non Receipt of a Letter Sent through Registered Post, Non Receipt of Money Sent through Money Order, Change in Residential Address, A New Telephone Connection, Shifting of Telephone, Frequent Disorder of Telephone			
UNIT 4 : BUSINESS TRANSACTIONS OVER TELEPHONE Telephone Manners in Business Situations, Handling Customer Orders and Enquiries, Making Appointments, Canceling or Postponing Appointments, Handling Complaint Calls, Handling Delivery and After-Sales Problems, Asking for and Giving Information			
UNIT 5 : GENERAL WRITING SKILLS& CORPORATE WRITTEN COMMUNICATION Essays in 250 words, Descriptive Paragraphs in 150 words. Corporate Written Communication: Various types of communications used by Corporates viz. Agenda, minutes, notification, circulars, memo, reports, and Director's statement, abstract.			
TEXT BOOKS : 1. Business Communication, K.Sundar, A. Kumara Raj, Publisher: Vijay Nicole Imprints Pvt Ltd collaborationwith Tata McGraw Hill Education Pvt Ltd. 2. Business Communication Today, 11th edition, Courtland L. Bovee, John V. Thill, Barbara E. Schatzman, Publisher: Prentice Hall.			
REFERENCE 1. Interface 2, Publisher: Cambridge University Press			



CBCS SYLLABUS (2023-2024) Regulation

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PROGRAM	B.Com Logistics and Computer Applications											
Course Code CDOEBCE2D	Course Name : Organisational Behavior						L	T	P	C		
							3	0	0	3		
Year and Semester	I (I Semester)											
Course category	Core											
Course Objective	<ol style="list-style-type: none"> To understand the scope of management To learn about the functions of management To study about the leadership styles. 											
Course Outcome	<p>The student will be able to</p> <ol style="list-style-type: none"> Learn about the nature of management; Understand the importance of planning and organizing; Learn how to direct and control managerial activities; Learn about personality and organizational behavior; Understand the importance and need for motivation; Apply the managerial theories in organization. 											
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	
CO1		2	1	1	1	1	1	1	1	1	2	
CO2	2	2	2	1	1	1	1	1	1	1	1	
CO3	3	3	3	3	3	2	3	3	3	2	3	
CO4	3	3	3	3	3	3	3	2	3	2	3	
CO5	2	3	3	3	2	1	1	2	2	3	2	
CO6	2	3	2	3	2	2	3	3	2	2	2	
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17	
Correlation Levels			1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)			
UNIT 1 : NATURE OF MANAGEMENT												
<p>Concept, Nature and Evolution of Management Thought: Early contributors, Schools of Management Thought: Scientific Management School, Fayol's Contribution, Managerial levels, managerial skills, Contingency theory of management; Social and Ethical issues in management, Challenges of managing 21st century corporations/organization</p>												
UNIT 2 : MANAGERIAL FUNCTIONS												
<p>Planning - concept, importance, types, essential features of planning, principles of planning, steps in planning process, barriers in planning; Organizing principles of organization, Formal and informal organization, Line structure, Line and staff structure, Functional structure, Matrix structure, Committees, Authority, responsibility, accountability, delegation of authority,</p>												



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departmentation, decentralization, Span of Control. General principles of directing, MBO, MBE models. Controlling: Concept, Importance of controlling, Types of control, Steps in control process.

UNIT 3 : ORGANISATIONAL BEHAVIOUR

Introduction to Organisational behaviour -concept and significance; Contributing disciplines, Personality - Factors influencing personality –Johari’s window of Self Awareness; emotions and moods. Attitudes and values; Perception & factors distorting Perception,; Learning – Classical conditioning and operant conditioning; Motivation: Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, ERG theory, need theory, expectancy theory, equity theory.

UNIT 4 : LEADERSHIP AND GROUP DYNAMICS

Leadership: Concept; Leadership styles; Theories -trait theory, behavioral theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; contemporary issues in leadership Group Dynamics: Group -definition and importance, types of groups, group formation, group development, group composition, group performance factors; group decision making techniques.

UNIT 5 : ORGANISATIONAL DYNAMICS

Organizational culture: Concept, characteristics, elements of culture, creating and sustaining organizational culture. Organizational change: Concept, nature, forces for change, resistance to change, managing resistance to change, Kurt Lewin theory of change. Organizational Conflict and Negotiations: types of conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict. Work stress.

TEXT BOOKS :

1. Management - Theory & Practice, C.B. Gupta, Publisher: Sultan Chand & Co
2. Principles of Management, P.N.Tripathi, Publisher: Tata Mcgraw Hill
3. Organisational Behaviour, Stephen.Robbins, Publisher: Pearson Education
4. Fundamentals of Management, Robbins, S.P. and Decenzo, D.A., Pearson Education Asia, New Delhi.

REFERENCE :

1. Organizational behaviour, F Luthans, Publisher: Tata McGraw Hill
2. Essentials of Management - Koontz and Odonell, Publisher: Tata McGraw Hill



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Course Name: B.Com

PROGRAM	B.Com										
Course Code: CDOEBC201D	Course Name: Business Statistics							L	T	P	C
								3	2	0	4
Year and Semester	I (II Semester)										
Course category	Foundation Course										
Course Objective	To create an understanding of Statistical concepts in solving business related problems.										
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> 1. Summarize introduction to business statistics 2. Examine the measures of central tendency and variation 3. Apply the significance and analysis of Time series 4. Examine the basic concept of Probability 5. Outline about the sampling procedure and some testing of hypothesis. 6. Apply statistics in business problems 										
Pos/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	1	1	1	1	1	1	1	2
CO2	2	2	2	1	1	1	1	1	1	1	1
CO3	3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3	2	3
CO5	2	3	3	3	2	1	1	2	2	3	2
CO6	2	3	2	3	2	2	3	3	2	2	2
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17
Correlation Levels	1. Slight (Low)			2. Moderate (Medium)				3. Substantial (High)			



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Course Name: B.Com

UNIT 1 : Measures Of Central Tendency

Introduction-Meaning and definition of Statistics-Collection and tabulation of statistical data- Presentation of statistical data-Graphs and diagrams-Measures of central tendency- Arithmetic Mean, Median, Mode, Harmonic mean and geometric mean.

UNIT 2: Measures Of Variations

Measures of Variation - Standard Deviation Mean deviation - Quartile Deviation - Range-Lorenz Curve. Simple correlation – scatter diagram - Karl pearson’s correlation- Rank correlation-Regression.

UNIT 3 : Time Series Analysis

Analysis of Time series – Methods of measuring trend and seasonal variations.

UNIT 4 : Basic Concept of Probability

Probability – Addition and Multiplication Theorem – Conditional Probability – Baye’s Theorem (Without Proof) – Sample Problems.

UNIT 5 : Sampling Techniques

Sampling Procedures – Simple, Stratified, and Systematic Sampling. Hypothesis testing – Fundamental ideas – Large Sample Test –Small sample test –t, F - Chi-square (Without Proof) –Simple application.

TEXT BOOKS :

1. R. Vittal, Business Statistics –Margham Publications
2. Business Statistics & Operation Research, S.P.Gupta, P.K.Gupta, Manmohan –sultan Chand & Sons.

REFERENCES :

1. S.P.Gupta- Business Statistics, Sultan chand & Sons.
2. R.S.N. Pillai-Statistics Theory & Practics-S. Chand.



CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

PROGRAM	B.Com											
Course Code: CDOEBC202D	Course Name : Business English -II							L	T	P	C	
								2	0	0	2	
Year and Semester	I Year (II Semester)											
Course category	Fountation Course											
Course Objective	<ol style="list-style-type: none"> To engage learners in meaningful language activities to improve their LSRW skills. To help leaners understand the purpose, contexts and different types of business communication. To communicate effectively with others in practical, business oriented situations. To express themselves in English with greater fluency, accuracy and confidence. To handle themselves in English in a variety of business contexts of negotiating, using the telephone, making presentations, and socializing. 											
Course Outcome	At the end of the course the student should be able to:											
	CO	Course Outcome									BTL	
	CO1	Read and write in grammatically correct sentences.									K1	
	CO2	Express themselves in a meaningful manner to different levels of people in their academic and social domains.									K4	
	CO3	Read with correct pause, pronunciation and comprehend the text.									K2	
	CO4	Understand how the English language is used in written communication and in various business situations.									K2	
	CO5	Use English in their professional environment and be able to communicate themselves effectively in their chosen profession.									K3	
	CO6	Have a working knowledge of business words and phrases and Basic English grammar.									K2	
Pos/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO1	-	3	-	-	-	-	-	-	-	-	-	
CO2	2	3	-	-	-	-	2	-	-	-	-	
CO3	2	3	-	-	-	-	-	-	-	-	-	
CO4	-	3	-	-	-	-	2	-	-	-	-	
CO5	2	3	-	-	-	-	2	-	-	-	-	
CO6	2	3	-	-	-	-	2	-	-	-	-	
average	2.00	3.00	-	-	-	-	2.00	-	-	-	-	
Correlation Levels	1. Slight (Low)				2. Moderate (Medium)				3. Substantial (High)			



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Course Name: B.Com

UNIT I

Reading: Tobermory by Saki - **Listening:** Corporate Responsibility - **Writing:** e-mails - **Vocabulary:** One word Substitutions - **Grammar:** Punctuation.

UNIT II

Reading: The Refugees by Pearl S Buck - **Listening:** Sustainable Banking, Banking Prospective - **Writing:** Memos, Agenda, Minutes - **Vocabulary:** Collocations - **Grammar:** 'If'- clauses.

UNIT III

Reading: A Dialogue on Civilization by CEM Joad - Introduction - **Listening** Operation Consulting, Types of Consulting, Features - **Writing:** Job Application - Cover Letter & Resume - **Vocabulary:** Commonly Confused Words - **Grammar:** Use of Prepositions.

UNITIV

Reading: A Psalm of Life by HW Longfellow - **Listening:** Advice for Start-up Business, Types, Advantages and Disadvantages - **Writing:** Report Writing - **Vocabulary:** Compound Words - **Grammar:** Articles & Determiners.

UNIT V

Reading: No Men are Foreign by James Falconer Kirkup - **Listening:** Developments in Online Business - **Writing:** Proposal Writing - **Vocabulary:** Fixed, Semi-fixed Expressions - **Grammar:** Modal Verbs.

TEXT BOOK

1. Parikh J P, Surve A, Swarnabharati and Bahrainwala A (2011) Business Communication: Basic Concepts and Skills, Chennai: Orient Blackswan.

REFERENCE BOOKS

2. Interface 1, Publisher: Cambridge University Press India Pvt. Ltd
3. Cambridge Advanced Learner's Dictionary (Latest Edition)
4. Murphy, R (2009) Essential Grammar in Use, London: Cambridge.
5. Redman, S (2008) English Vocabulary in Use, London: Cambridge.
6. Samson, T, (2011) *Business English*, New Delhi: Tata McGraw-Hill Publishing Limited.



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Course Name: B.Com

PROGRAM	B.Com				
Course Code: CDOEBC203D	Course Name :	L	T	P	C
	Communication Skills - II	0	0	2	1

Year and Semester	I Year (II Semester)
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Course category	Foundation course
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Course Objective	<ol style="list-style-type: none"> To make them realize the importance of career development in current scenario. To enhance their communicative skills in real life situations. To help learners participate passionately improve their listening and speaking skills.
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Course Outcome	<p>At the end of the course, the student should be able to:</p> <ol style="list-style-type: none"> Speak effectively with appropriate competence and performance. Read different genres of texts, infer implied meanings and critically analyse and evaluate them for ideas as well as for method of presentation. Listen/view and comprehend different spoken excerpts critically and infer unspoken and implied meanings. Use communication strategies to participate in groups. Participate effectively in work place related activities pertained to technical communication.
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PPOs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	-	-	-	-	-	3	2	2	3	3	-	3	-	-	-
CO2	-	-	-	-	-	2	2	2	3	3	-	3	-	-	-
CO3	-	-	-	-	-	3	2	2	3	3	-	3	-	-	-
CO4	-	-	-	-	-	2	2	2	3	3	-	3	-	-	-
CO5	-	-	-	-	-	3	2	2	3	3	-	3	-	-	-
CO6	-	-	-	-	-	2	2	2	3	3	-	3	-	-	-
AVERAGE						2.5	2.0	2.0	3.0	3.0		3.0			
CORRELATION LEVELS						4. SLIGHT (LOW)	5. MODERATE (MEDIUM)					6. SUBSTANTIAL (HIGH)			

Unit-I Listening

Listening to Conversation and Speeches by Native Speakers - group discussion and interview skills - Speaking - Describing a simple process - Asking and answering questions.

Unit-II Writing Skills

Writing job applications - cover letter - resume – emails – letters – reports – blogs

Unit-III Presentation Skills

Presentation skills - Elements of effective presentation – Structure of presentation - Presentation tools -



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Course Name: B.Com

General and Technical topics-Honing Body-language-Extempore

Unit-IV Group Discussions

Why is GD part of selection process? - Structure of GD – Moderator – led and other GDs - Strategies in GD – Team work - Body Language - Mock GD -Video samples

Unit-V Interview Skills

Preparation – Punctuality – Professionalism – Communication – Confidence – Showing interest – Follow up.

Reference Books

1. Communication Skills. Sanjay Kumar and Pushpalatha, Oxford University Press, 2011
2. Exercises in Spoken English Part – I – III, Hyderabad, Oxford University Press.
3. <http://www.oxforddictionaries.com/words/writing-job-applications>



CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

PROGRAM	B.Com											
Course Code: CDOEBC204D	Course Name :							L	T	P	C	
	Financial Accounting II							3	2	0	3	
Year and Semester	I (II Semester)											
Course category	Core											
Course Objective	<ol style="list-style-type: none"> To expose students to accounting methods of non-profit organizations To make students to get an exposure on practical accounting treatment for different types of organization. To help students to know about the accounting treatment of branch and departmental accounts. To make students to understand the concepts of Hire purchase and Installment systems To help students to know about the accounting procedure of Insurance Companies. 											
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> Summarize exposure on preparation of accounts with respect to non-trading organizations Explain how accounting is to be maintained with respect to branches Explain accounting aspects with respect to departmental accounts Apply the concept of hire purchase and installment system of buying Summarize understanding about insurance claims. Explain accounting treatment for different types of organizations 											
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	2	2	1	1	1	2	1	1	1	
CO2	3	3	1	3	2	1	1	3	2	3	2	
CO3	3	3	3	3	2	2	2	3	2	3	3	
CO4	3	3	3	3	3	3	3	3	3	3	3	
CO5	3	3	3	3	3	3	3	3	3	3	3	
CO6	3	3	3	3	3	3	3	3	3	3	3	
AVERAGE	3	3	2.5	2.83	2.33	2.17	2.17	2.83	2.33	2.83	2.5	
Correlation Levels			1. Slight (Low)				2. Moderate (Medium)			3. Substantial (High)		



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Course Name: B.Com

UNIT 1: NON- TRADING ORGANIZATIONS

Introduction, Features, Capital and Revenue Expenditure, Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non-Trading Organizations

UNIT 2: BRANCH ACCOUNTS

Dependent Branches – Stock and Debtors System – Distinction between Wholesale Profit and Retail Profit- Independent Branch (Foreign branches excluded)

UNIT 3: DEPARTMENTAL ACCOUNTS

Basis for allocation of expenses – Inter departmental transfer at Cost or selling price – Treatment of expenses which cannot be allocated

UNIT 4: HIRE PURCHASE AND INSTALLMENTS AND AVERAGE DUE DATE

Default and repossession – Hire Purchase trading account. Installment Purchase system. Average due date Calculations and usages

UNIT 5: INSURANCE CLAIM

Loss of Stock – Calculation of Closing Stock as on the date of Fire – Average Clause- Calculation of amount of claim Loss of Profit – Standing charges, Indemnity Period Turnover (IPTO), Standard Turnover (STO), Annual Turnover(ATO), Short sales

TEXT BOOKS:

1. R. L. Gupta & V. K. Gupta - Advanced Accounting, Sultan Chand, New Delhi.
2. T. S. Reddy & Murthy - Financial Accounting, Margham Publications, Chennai.
3. Jain & Narang - Financial Accounting, Kalyani Publishers

REFERENCE :

1. An Introduction to Accountancy, S.N.Maheswari, Publisher: Vikas Publishing House.
2. Shukla & Grewal - Advanced Accounting, S. Chand, New Delhi



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Course Name: B.Com

PROGRAM		B.Com									
Course Code: CDOEBC205D		Course Name Port Management						L	T	P	C
								3	1	0	3
Year and Semester		I (II Semester)									
Prerequisite course		Introduction to Shipping									
Course category		Core									
Course Objective		<ol style="list-style-type: none"> To impart knowledge on port ownership and their management To provide knowledge on how a port functions To create a basic understanding on port operations To give an insight into the development of ports on par with technology To provide knowledge on regulations governing ports 									
Course Outcome		<p>The Students will be able to</p> <ol style="list-style-type: none"> Show the basic idea on the management of ports as a business entity Have an understanding on infrastructure facilities and services offered by a port Apply the different types of port ownership and management Apply the challenges in port operations Summarize understanding on how ports have transformed with the advancement in shipping technology Apply the legal framework for port management 									
Pos/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	1	1	1	1	1	1	1	2
CO2	2	2	2	1	1	1	1	1	1	1	1
CO3	3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3	2	3
CO5	2	3	3	3	2	1	1	2	2	3	2
CO6	2	3	2	3	2	2	3	3	2	2	2
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17



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Course Name: B.Com

Correlation Levels	1. Slight (Low)	2. Moderate (Medium)	3. Substantial (High)
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Unit - I: Port Ownership and Management

Port ownership structure- Types of port ownership and administration - Organizations concerning ports - Boards governing the ports - Port ownership in Indian context: Acts governing the Ports in India - Port ownership structure in India.

UNIT - II: PORT STRUCTURE AND FUNCTIONS

Definition - Types and Layout of the Ports. Main functions and features of ports: Infrastructure and connectivity - Administrative functions - Operational functions. Main services: Services and facilities for ships - Administrative formalities - Cargo transfer - Services and facilities for cargo

UNIT - III: PORT OPERATIONS

Berths and Terminals - Berth Facilities and Equipment - ship Operation – Pre-shipment planning, the stowage plan and on-board stowage - cargo positioning and stowage on the terminal - Developments in cargo/container handling and terminal operation - Safety of cargo operations - Cargo security: Measuring and evaluating performance and productivity.

Unit - IV: SHIPPING TECHNOLOGY AND PORT

Phases of port development - Development in terminal operation. Shipping technology and port- Ship development and port development - Port time and ship speed - Other technical development affecting port.

UNIT - V: REGULATORY FRAMEWORK FOR PORTS

Environment regulation: Port environmental pollution - Environmental Management System – HAZMAT (Hazardous Materials) - BWM (Ballast Water Management). Port Security: ISM, ISPS, Occupation Safety and Health Administration - ISO1400.

TEXT BOOKS :

1. Elements of shipping, Alan Branch, Publisher: Sterling/ Routledge
2. Business & Law for the Shipmaster, F.N.Hopkins, Publisher: Brown, Son & Ferguson Ltd
3. Commercial Shipping Handbook, Peter Brodie, Publisher: Lloyd's of London Press

REFERENCES :

1. Ship broking and Chartering Practice, Ihre.R&Gordon.L, Publisher: Lloyd's of London Press
2. Maritime Economics, Martin Stopford, Publisher: Routledge



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CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

PROGRAM	B.Com										
Course Code: CDOEBC206D	Course Name: Banking and Financial Institutions							L	T	P	C
								3	1	0	3
Year and Semester	I (II Semester)										
Course category	Core										
Course Objective	<ol style="list-style-type: none"> To exposes students to the various aspects of the Indian financial system and banking, Know the various issues and challenges in banking sector. know the various aspects of the Indian financial system and Banking Know the various issues and challenges in banking sector. Know about electronic remittances Know about advances and appraisal of loan proposal 										
Course Outcome	<p>The students will be able to</p> <ol style="list-style-type: none"> Show the acquainted with the Indian financial system Apply the different services performed by a bank Outline about advances and appraisal of loan proposals Examine electronic remittances Summarize insight on the role of financial institutions in bringing about economic development Outline about Banking Regulation Act, 1949 										
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	1	1	1	2	1	1	1
CO2	3	3	1	3	2	1	1	3	2	3	2
CO3	3	3	3	3	2	2	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	2.5	2.83	2.33	2.17	2.17	2.83	2.33	2.83	2.5
Correlation Levels	1. Slight (Low)			2.Moderate (Medium)				3. Substantial (High)			

UNIT I BANKING SYSTEM

Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, ion) – Role of Banks in Economic Development – Central Banking and Role of RBI and



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Course Name: B.Com

their functions.

UNIT II COMMERCIAL BANKS

Functions – E – Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – RTGS – NEFT- IMPS - Credit Creation and Credit Control.

UNIT-III DEPOSITS & LOANS

Opening of an Account & Principles of lending – Types of Deposit Account – Types of customers (Individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and redressal. Types of Loans – Precautions to be taken by a banker while lending against various securities

UNIT IV NEGOTIABLE INSTRUMENTS

Negotiable instruments – Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties –Statutory Protection – Dishonor of Cheques – Role of collecting banker.

UNIT V FINANCIAL INSTITUTIONS

Finance Corporation of India (IFCI); Industrial Credit and Investment Corporation of India (ICICI); State Financial Corporations (SFCs); State Industrial Development Corporations (SIDC'S);

Industrial Development Bank of India (IDBI); Industrial Investment Bank of India (IIBIL);

Unit Trust of India (UTI); Small Industries Development Bank of India (SIDBI) and NABARD.

TEXT BOOKS

1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan Chand Co
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)
3. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications
4. Indian Banking – Parameswaran – S. Chand and Co.

REFERENCE BOOKS:

1. Banking Law Theory and Practice – Tanon
2. Banking Law Theory and Practice – Sherlaker & Sherlaker



CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

PROGRAM		B.Com									
Course Code: DOEBC207D		Course Name : Supply Chain Management						L 3	T 1	P 0	C 3
Year and Semester		I (Semester II)									
Course category		Core									
Course Objective		<ol style="list-style-type: none"> To learn the role of supply chain in business To know significance of designing supply chain network To Comprehend revenue management in supply chain To Recognize the different methods of distribution To Comprehend the role of IT in the supply chain process 									
Course Outcome		The student will be able to <ol style="list-style-type: none"> Infer the role of supply chain in business Apply the significance of designing supply chain network Apply revenue management in supply chain Apply the different methods of distribution Comprehend the role of IT in the supply chain process Apply the significance of supply chain management 									
Pos/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	1	1	1	1	1	1	1	2
CO2	2	2	2	1	1	1	1	1	1	1	1
CO3	3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3	2	3
CO5	2	3	3	3	2	1	1	2	2	3	2
CO6	2	3	2	3	2	2	3	3	2	2	2
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17
Correlation Levels		1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)			



CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

UNIT I INTRODUCTION

The nature of firms, evolution of Supply Chain management. The role of Supply Chain management within organizations- Centralized vs. decentralized system. Supply Chain drivers and metrics.

UNIT II DESIGN AND DEVELOPMENT OF A SUPPLY CHAIN NETWORK

Analyzing the value and efficiency of domestic and global Supply Chains network. Supply chain integration- Bullwhip effect- Push-based, pull based systems

UNIT III PRICING AND REVENUE MANAGEMENT IN A SUPPLY CHAIN

Understanding managerial levers, hidden costs, and the impact of promotions and discounts.

UNIT IV DISTRIBUTION AND LOGISTICS IN SUPPLY CHAINS

Direct shipment/intermediate storage Policies - Vehicle routing models- Third-party logistics.

UNIT V INFORMATION TECHNOLOGY IN SUPPLY CHAIN

Enabling supply chain through IT- ERP vendor platforms- Service oriented architecture (SOA)- RFID.

TEXT BOOKS

1. Sunil Chopra and Peter Meindl, Supply Chain Management – Strategy, Planning and Operation, Pearson/PHI, 3rd Edition, 2007.
2. Supply Chain Management by Janat Shah Pearson Publication 2008.

REFERENCES

1. A Logistic approach to Supply Chain Management – Coyle, Bardi, Longley, Cengage Learning, 1/e
2. Donald J Bowersox, Dand J Closs, M Bixby Coluper, Supply Chain Logistics Management, TMH, Second Edition, 2008.



CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

PROGRAM	B.Com										
Course Code: CDOEBC208D	Course Name : Introduction to Programming							L	T	P	C
								3	0	0	3
Year and Semester	I (II Semester)										
Course category	Core										
Course Objective	<ol style="list-style-type: none"> 1. To understand the basic concepts of programming language 2. To teach the fundamental concepts of Python 3. To demonstrate operators and decision making statements 4. To understand arrays and string concepts 5. To apply Python functions for solving various problem 										
Course Outcome	<p>At the end of the course students will able to</p> <ol style="list-style-type: none"> 1. Apply the fundamentals of programming languages 2. Describe the basic concepts of Python 3. Apply operators and decision-making statements 4. Identify the usage of array and string functions 5. Demonstrate the Python functions for solving various problem 6. Analyze the basis of algorithms and problem-solving techniques 										
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	3	3	3	2	1	3	3
CO2	3	1	3	2	2	2	1	3	2	2	3
CO3	3	2	3	2	2	1	2	2	2	2	3
CO4	3	2	2	3	3	2	3	3	2	3	3
CO5	3	1	2	3	2	3	2	3	2	3	3
CO6	3	2	2	3	2	3	3	3	1	2	2
AVERAGE	3	1.6	2.3	2.6	2.3	2.5	2.3	2.6	1.6	2.5	2.8
Correlation Levels	1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)				



CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

UNIT I SOFTWARE DEVELOPMENT PROCESS

Software Deployment -Types of Software Deployment Strategies- Stages of software deployment- Software Deployment Methodologies..

UNIT II INTRODUCTION TO PYTHON

Keywords and Identifiers- Data types in Python- Variables in Python – Declaration and Use.

UNIT III OPERATORS AND DECISION MAKING

Operators in Python – Assignment, Logical, Arithmetic etc.- Conditional Statement-Looping

UNIT IV PYTHON COLLECTIONS (ARRAYS)

List – Tuple - Sets – Dictionary- String Manipulation – Basic Operations, Slicing

UNIT V FUNCTIONS

Built in function- User Defined Functions – Defining, Calling- Types of Functions -Arguments - Modules – Packages.

TEXT BOOKS

1. Martin C. Brown, “Python: The Complete Reference”, 4th Edition, Mc-Graw Hill, 2018.
2. Allen B. Downey, “Think Python: How to Think like a Computer Scientist”, 2nd Edition, O’Reilly Publishers, 2016.

REFERENCE BOOKS

1. Paul Deitel and Harvey Deitel, “Python for Programmers”, Pearson Education, 1st Edition, 2021.



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CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

PROGRAM	B. Com				
Course Code: CDOEBCE3D	Course Name: Mercantile Law	L 3	T 1	P 0	C 3
Year and Semester	1 st Year (II Semester)				
Course category	Elective				
Course Objective	<ol style="list-style-type: none">1. To help the students to learn the elements of general contract.2. To understand the various contracts in business or profession3. Understand basic principles and origin in commercial law.4. To know about rules of Indian Contract Act5. Expose to elements of a valid contract.6. To understand the various contract of Agency				
Course Outcome	The students will be able to <ol style="list-style-type: none">1. Infer the principles of general contract how it is made and what are the legal implications of it.2. Understand about offer acceptance and consideration.3. Learn about free consent, capacity to contract & legality of object.4. Understand about quasi contracts and Performance of Contract.5. Learn about Contract of agency6. Apply the provisions of Indian Contracts Act 1872				



CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1		2	1	1	1	1	1	1	1	1	2
CO2	2	2	2	1	1	1	1	1	1	1	1
CO3	3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3	2	3
CO5	2	3	3	3	2	1	1	2	2	3	2
CO6	2	3	2	3	2	2	3	3	2	2	2
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17
Correlation Levels			1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)		

UNIT-I: INDIAN CONTRACT ACT

Object of Law of Contract-The Indian Contract Act 1872-meaning and definition of contract-essential elements of a valid contract- Classification of contracts.

UNIT-II: OFFER, ACCEPTANCE, CONSIDERATION

Offer- meaning-definition-rules relating to offer-tenders-cross and counteroffer. Acceptance-meaning and definition, who can accept? - legal rules as to acceptance-communication offer and acceptance- revocation of acceptance-revocation of offer and acceptance. Consideration-meaning definition legal rules relating to consideration-stranger to contract and consideration-contracts without consideration.

UNIT-III: PARTIES CAPACITY, FREE CONSENT AND LEGALITY OF OBJECT

Minors-rules relating to agreements with minors-persons disqualified by law to enter into valid contact persons of unsound mind-Free consent- Meaning and definition of consent and free consent-coercion-Essentials of Coercion-fraud-Essentials of fraud-Misrepresentation- essentials of misrepresentation-Difference between fraud and misrepresentation-undue influence Difference between undue influence and fraud. -essentials of undue influence-mistake-types of mistakes. Legality of object-When is consideration or object unlawful and illegal agreements opposed to public policy.



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CBCS SYLLABUS 2023-2024 Regulation

Course Name: B.Com

UNIT-IV: QUASI CONTRACT AND PERFORMANCE OF CONTRACTS

Quasi contracts-Meaning and Definition, Types of Quasi Contracts. Contingent contracts-Meaning and Definition- Rules regarding Contingent Contracts. Meaning and definition-offer to perform-contracts which need not be performed-Devolution of joint rights and liabilities-persons allowed to demand for the performance-time and place of performance-performance of reciprocal promises-time as the essence of contract-appropriation of payments-assignment of contracts.

UNIT-V: CONTRACT OF AGENCY

Agency – Definition – Creation of Agency – Kinds of Agency – Distinction between Agent and Servant – Rights and Duties of Agent – Relations of Principal with third party – Relation – Delegation – Duties and Rights of Agent – Extent of Agents Authority – Personal liability of Agent – Termination of Agent.

TEXTBOOK:

1. Kapoor N.D, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi-2010
2. Balachandran V, & Thothardi, Business Law, Tata McGraw Hill Publishing Company Ltd., 2010

REFERENCE BOOKS:

1. Shukla M. C., Mercantile Law, Vikas Publishing House. New Delhi- 2010
2. Shukla M.C., Mercantile Law, Sultan Chand & Sons, New Delhi- 2009



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B.Com									
Course Code: CDOEBCE4D	Course Name : Marketing Management					L	T	P	C	
						3	1	0	3	
Course category	Elective									
Course Objective	<ol style="list-style-type: none">1. To provide a basic understanding of the dynamic market environment & Consumer behavior2. To get an introduction to marketing and its environment3. To learn the need for market segmentation and consumer behaviour analysis4. Get to know about product management and pricing decisions5. Learn about the need for integrated marketing communication6. Get to know about management of distribution function									
Course Outcomes	<p>The Students will be able to</p> <ol style="list-style-type: none">1. Understand marketing and its environment2. Understand the need for market segmentation and consumer behaviour analysis3. Apply product management and pricing decisions in business4. Distinguish need for integrated marketing communication5. Assume management of distribution function6. Understand the concept of marketing									
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3
CO1	3	3	2	2	1	1	1	2	1	1
CO2	3	3	1	3	2	1	1	3	2	3
CO3	3	3	3	3	2	2	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	2.5	2.83	2.33	2.17	2.17	2.83	2.33	2.83
Correlation Levels	1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)			
UNIT 1 : INTRODUCTION TO MARKETING AND MARKETING ENVIRONMENT										
9 hours										



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

Definition of Market and Marketing, Core Concepts of Marketing, Marketing and Selling (concepts and differences). Marketing Environment: Elements of Company's Micro and Macro environment.

UNIT 2 :MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

Concept, Needs, Variables/Bases for Segmenting Consumer Market, Attributes of Effective Segmentation, Concept of Target Market and Selection of Target Market. Consumer Behavior: Buying situations, Roles in consumer decision making, the consumer decision-making process, Tools to study buyer behavior.

UNIT 3 :PRODUCT MANAGEMENT AND PRICING DECISIONS

Definition of Product, Classification of Product and Levels of Product, Concept of Product Line, Product Line Decisions, Product Mix Definition, Definition of Brand and Brand Equity, Selection of Brand Name. **Pricing Decisions:** Concept of Price, Pricing Objectives, Factors Influencing Pricing, Methods of Pricing, Types of pricing strategies.

UNIT 4 : INTEGRATED MARKETING COMMUNICATIONS

Advertising Decisions (Advertising objectives, sales objectives, behavioral goals, communication related goals), Media selection, Advertising effectiveness, Objectives of consumer-oriented sales promotion programmes, Trade promotion, Personal selling, Role of salesperson, Direct Marketing

UNIT 5 : MANAGING THE DISTRIBUTION FUNCTION

Role of middlemen or Intermediaries, Types and Nature of middlemen, Channel Levels, Factors influencing distribution decisions, Identifying major distribution alternatives, Terms and Responsibilities of Intermediaries, VMS, HMS, MMS, Managing the Channel.

TEXT BOOKS

1. Marketing Management, RajanSaxena, Publisher: Tata McGraw Hill
2. Marketing Management, Ramaswamy, V.S. and Namakumari, S., Publisher: Macmillan India

REFERENCES :

1. Marketing Management, Philip Kotler, Keller, Koshy and Jha, Publisher: Pearson
2. Fundamentals of Marketing, William J. Stanton, Publisher: McGraw Hill



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B.Com															
Course Code: CDOEBC301D	Course Name : Interpersonal Communication							L	T	P	C					
								0	0	2	1					
Year and Semester	II Year (III Semester)															
Course category	Core															
Course Objective	<ol style="list-style-type: none"> To learn various aspects of different cultures and the need for the effective interpersonal communication To understand the techniques of communication among members in group. To use language effectively to avoid conflict and tension. To mould the personality` so as to reduce and repair conflicts To learn the need for socialization. 															
Course Outcome	<p>At the end of the course, the student should be able to:</p> <ol style="list-style-type: none"> Recognize aspects of various cultures and the need for interpersonal communication. Give presentation without any inhibition Demonstrate the need for effective communication between two people/groups. Make use of effective and appropriate language at various interpersonal situations to avoid conflict, tension and stress. Participate in debates and discussions to argue effectively and persuasively. Practice the IP principles so as to reduce and repair conflict in interpersonal relationships. Explain family and social relationships and need for socialization. Discuss case studies in relation to IPC 															
PPOs / COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	
CO1	-	-	-	-	-	3	2	2	3	3	-	3	-	-	-	
CO2	-	-	-	-	-	2	2	2	3	3	-	3	-	-	-	
CO3	-	-	-	-	-	3	2	2	3	3	-	3	-	-	-	
CO4	-	-	-	-	-	2	2	2	3	3	-	3	-	-	-	
CO5	-	-	-	-	-	3	2	2	3	3	-	3	-	-	-	
CO6	-	-	-	-	-	2	2	2	3	3	-	3	-	-	-	
AVERAGE						2.5	2.0	2.0	3.0	3.0		3.0				
CORRELATION LEVELS				7. SLIGHT (LOW)				8. MODERATE (MEDIUM)				9. SUBSTANTIAL (HIGH)				



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

Unit I: PRESENTATION SKILLS

Axioms of interpersonal Communication - One minute presentation – Extempore - Formal Presentation on the chosen topics - Greeting and Introducing - Offering Help.

Unit II: APPREHENSION AND ASSERTIVENESS

Group Discussion - Aggressiveness and assertiveness - perception in interpersonal communication-Making Requests - Telephonic Conversation

Unit III: VERBAL AND NON VERBAL MESSAGES

Word Stress - Sentence Stress and Intonation-Body language-signs- gestures- postures- kinesics- paralinguistic features (accent, pronunciation, volume, pause, and pitch).

Unit IV: POWER IN INTERPERSONAL RELATIONSHIP

Conflict in interpersonal relationships - Conflict Resolution - Relationship maintenance and repair-Asking and Giving Permission-Giving Instructions and Directions

Unit V: SOCIALIZATION

Benefits of socialization- Effect of social media - Case studies (common /domestic /academic /work situations).

Reference Books

1. DeVito, Joseph, *The Interpersonal Communication Book*, 13th Edition, Published by Longman Pub Group, Updated in its 13th edition, 2000.
2. Kathleen S. Verderber, *Inter-Act: Interpersonal Communication Concepts, Skills and Contexts*, Rudolph F. Verderber, 2000.
3. Clifford Whitcomb, *Effective Interpersonal and Task Communication Skills for Engineers*, Atlantic Publishers. 2010.

Web Resources

<https://www.ted.com/talks>

<https://www.skillsyouneed.com/ips/communication-skills.html>



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM		B.Com										
Course Code: CDOEBC302D	Course Name : COST AND MANAGEMENT ACCOUNTING	L		T		P		C				
		4		1		0		4				
Year and Semester	2 year / III semester											
Course category	Core											
Course Objective	<ol style="list-style-type: none"> To expose students to the various costing concepts and tools of management accounting Understand the basic concepts and processes used to determine total cost Know the various costing concepts and tools of management accounting Know to analyse and evaluate information for cost ascertainment, planning , control and decision making. Know about preparation of various budget in a business Know about the managerial applications of marginal costing 											
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> To Summarize exposure to the nature and scope of cost accounting Examine the different techniques of store/inventory control Explain how to interpret financial statements Summarize introduction into budgetary control Examine the managerial applications of marginal costing and BEP Explain how to interpret financial statements 											
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	2	2	1	1	1	2	1	1	1	
CO2	3	3	1	3	2	1	1	3	2	3	2	
CO3	3	3	3	3	2	2	2	3	2	3	3	
CO4	3	3	3	3	3	3	3	3	3	3	3	
CO5	3	3	3	3	3	3	3	3	3	3	3	
CO6	3	3	3	3	3	3	3	3	3	3	3	
AVERAGE	3	3	2.5	2.83	2.33	2.17	2.17	2.83	2.33	2.83	2.17	
Correlation Levels			1. Slight (Low)				2. Moderate (Medium)			3. Substantial (High)		



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT 1: INTRODUCTION TO COST AND MANAGEMENT ACCOUNTING

Meaning – Definition – Scope – objectives- Function – Merits and Demerits of Cost and Management Accounting – Difference between Cost, Management and Financial Accounting, Elements of Cost Concepts and Costs Classification, Tools and Techniques of Management Accounting

UNIT 2: STORES/INVENTORY CONTROL TECHNIQUES

Preparation of Cost Sheet- Stores Control – EOQ- Maximum, Minimum, Reordering Levels – Pricing of Material Issues- FIFO, LIFO, Average Cost, Standard Price Methods – Labor cost – Remuneration and Incentives

UNIT 3: INTERPRETATION OF FINANCIAL STATEMENTS

Cash Flow and Fund Flow Analysis – Difference between Funds flow and Cash flow statement

UNIT 4: BUDGETING

Concepts of Budget, Budgeting and Budgetary Control, Types of budget, Static and Flexible Budgeting, Preparation of Cash budget, Sales Budget, Production Budget, Materials budget, capital Expenditure budget and Master Budget, Advantages and Limitations of Budgetary Control

UNIT 5: COST VOLUME PROFIT ANALYSIS AND STANDARD COSTING

Meaning and Assumptions, Concept of Break even analysis. Sums of C-V-P Analysis (including Key Factor) Decision Making – Make/Buy, Shut Down and Export Proposal. Meaning, Benefits and Limitations, calculation of Variances- Material, Labor (excluding idle time) and Overheads

TEXT BOOKS:

1. Cost & Management Accounting-T.S. Reddy & Y. Hariprasad Reddy, Margham Publications
2. Cost and Management Accounting – S. N. Maheshwari, Sultan Chand

REFERENCE BOOKS

1. Advanced Cost Accounting-Jain and Narang, Kalyani Publication, New Delhi.
2. Cost Accounting with Managerial Emphasis- Horngren, Prentice Hall India, 3rd Edition. 2008, New Delhi



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM		B. Com										
Course Code: CDOEBC303D		Course Name : Ship chartering					L	T	P	C		
							3	1	0	3		
Year and Semester		III (V Semester)										
Course category		Core										
Course Objective		1.To gain knowledge on fundamentals of freight market 2. To understand the principles of ship chartering 3.To learn about the chartering market practices 4. To study the parties of voyage charter 5. to gain knowledge on time charter party										
Course Outcome		The Students will be able to 1. Identify the functions of freight market 2. Explain the principles of ship chartering and voyage estimation 3. Examine the chartering market practices. 4. Discuss the role and functions of voyage charter party 5. Explain the kinds and importance of voyage charter party. 6. Apply the Chartering principles and practices for shipping industry.										
Pos/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO1	2	-	-	-	-	2	2	2	-	-	2	
CO2	2	-	-	-	2	2	2	2	-	2	2	
CO3	2	-	-	-	2	-	2	2	-	2	2	
CO4	3	-	-	-	3	-	2	3	2	3	2	
CO5	2	-	-	-	-	-	2	2	-	-	2	
CO6	2	-	-	-	2	2	2	2	2	2	2	
Average	2.2	-	-	-	2.3	2.0	2.0	2.2	2.0	2.3	2.0	
Correlation Levels		1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)				



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT 1: THE FREIGHT MARKET

The dry cargo market, The liner market, The Ro/Ro market, The tanker market, The general cargo market, The sale, and purchase market.

UNIT 2: PRINCIPLES OF SHIP CHARTERING AND VOYAGE ESTIMATION

Voyage Charter, Time Charter, Bareboat-cum-demise Charter, Contract of affreightment, Definition of a Tramp Voyage, Costs and Revenues of a typical voyage, Voyage Estimate exercise.

UNIT 3: CHARTERING MARKET PRACTICE

Offer, Counteroffer, Negotiations, Finalization of Fixture, Explanation of abbreviated fixture reports in simple language.

UNIT 4: VOYAGE CHARTER PARTY

The vessel, the voyage, The cargo, The freight, Loading and discharging, Lay time, Cesar and line, cargo liability.

UNIT 5: TIME CHARTER PARTY

The vessel, The trade, The cargo, The period, Delivery and Redelivery, The hire and payment of hire, Off-hire, Damage to the vessel.

TEXT BOOKS:

1. Ship broking and Chartering Practice, IhreR&Gordon.L, Publisher: Lloyd's of London Press
2. Elements of shipping, Alan Branch, Publisher: Sterling/ Routledge

REFERENCES:

1. Business & Law for the Shipmaster, F.N.Hopkins, Publisher: Brown, Son & Ferguson Ltd
2. Commercial Shipping Handbook, Peter Brodie, Publisher: Lloyd's of London Press



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B.Com											
Course Code: CDOEBC304D	Course Name: Principles of Management							L 4	T 0	P 0	C 4	
Year and Semester	2 nd Year (III Semester)											
Course category	Core											
Course Objective	<ol style="list-style-type: none"> To make the students to understand the basic concepts of management. To make the students learn the concept of planning To understand the organization structures To differentiate Authority and Responsibility To understand Direction Co-ordination & Control To prepare the students to know about the significance of the management in Business 											
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> Recall the basic concepts of management. Apply the concept of planning Classify the organization structures Distinguish Authority and Responsibility Interpret Direction Co-ordination & Control Relate the significance of the management in Business 											
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	
CO1	3	1	3	1	3	3	1	2	2	2	2	
CO2	3	2	3	3	3	2	2	2	3	2	2	
CO3	3	2	3	3	2	1	1	2	3	3	2	
CO4	3	2	3	3	2	2	2	2	3	3	3	
CO5	3	3	3	3	2	2	2	2	3	3	3	
CO6	3	2	3	3	2	3	2	2	3	2	3	
AVERAGE	3.00	2.00	3.00	2.67	2.33	2.17	1.67	2.00	2.83	2.50	2.50	
Correlation Levels	1. Slight (Low)					2.Moderate (Medium)			3. Substantial (High)			



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

Unit I: Introduction

Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

Unit II: Planning

Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.

Unit III: Organization

Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalization – Basis - Meaning and Importance of Departmentalization. Policies - Meaning and Types – Procedures - Forecasting.

Unit IV: Authority and Responsibility

Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralization Vs Decentralization- Leadership & Communication

Unit V: Direction Co-ordination & Control

Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

TEXT BOOK:

1. N.V..S.Raju.- Fundamentals of Management - CENGAGE ,New Delhi.
2. James Campbell Quick, Dbra L.nelson, Preetam Khandelwal - CENGAGE ,New Delhi.
3. Gupta,C.B.ManagementTheory&Practice,SulthanChand&Sons,New Delhi.
4. Prasad,L.M.Principles&PracticeofManagement,SultanChand&Sons,New Delhi.

REFERENCE BOOKS:

1. Tripathi,P.C.&Reddy,P.N.PrinciplesofManagements,TataMcGrawHill,NewDelhi.
2. Weihri chand Koontz,Management-A Global Perspective.
3. Premavathy N, Principles of Management, Sri Vishnu Publications, Chennai.
4. Jayasankar,J. Business Management, Margham Publication,Chennai.
5. Sundar,K.PrinciplesofManagement,VijayNicoleImprintsPvt.Ltd.,Chennai



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM		B.Com										
Course Code: CDOEBC305D		Course Name: Multimodal Transportation and Logistics Planning						L	T	P	C	
								4	0	0	4	
Year and Semester		2 nd Year III Semester										
Course category		Core										
Course Objective		<ol style="list-style-type: none"> To introduce the students to the concept of multimodal transport and logistics planning To Understand the system of multimodal transport To Comprehend the nuances in multimodal operations To Understand the legal aspects of multimodal transport To Comprehend the nuances in logistics planning To Understand the logistics network at the international level 										
Course Outcome		<p>The student will be able to</p> <ol style="list-style-type: none"> Discover the multimodal transport system Categorize the nuances in multimodal operations Examine the legal aspects of multimodal transport Analyze the nuances in logistics planning Apply the logistics network at the international level Relate to the concept of multimodal transport and logistics planning 										
Pos/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO1	1	2	1	1	1	1	1	1	1	1	2	
CO2	2	2	2	1	1	1	1	1	1	1	1	
CO3	3	3	3	3	3	2	3	3	3	2	3	
CO4	3	3	3	3	3	3	3	2	3	2	3	
CO5	2	3	3	3	2	1	1	2	2	3	2	
CO6	2	3	2	3	2	2	3	3	2	2	2	
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17	
Correlation Levels		1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)				

UNIT I: MULTI-MODALISM

Multi-modal Trade Routes - Evolution - Basic Intermodal System - Modal Interface - Factors outlining why shipper prefer Multi-modalism - Multi-Modalism Strategy – Components. Role of multimodal transport in international logistics



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT II: PHYSICAL MULTIMODAL OPERATIONS

Liners - Tramps - Specialized Vessels - Terms - Road transport vehicle – Road Transport Weight and Measurement - Rail Transport Vehicle and Equipment – Air Transport - Ports - LCL - FCL - NVOCC - Freight forwarders - Consolidator - ICD -CFS- Free Trade Area - SEZ - Factors affecting mode and route choice.

UNIT III: CONVENTIONS RELATING TO MULTIMODAL TRANSPORT

Cargo Liability Convention: International Conventions relating to Bill of Lading (The Hague and Hague/Visby Rules (Appendix 8) - Hamburg Rule - Convention relating to Through Transport operation by Land, Rail, Air - Conventions relation to Dangerous Cargo - Carriage of Perishable Goods - International Convention for safe containers 1972 (CSC).

UNIT IV : LOGISTICS AND TRANSPORT PLANNING

Different Types of Logistics and Transport Organizational Structures. Logistics and Transport planning –controlling- decision-making. Logistics and Transport Environment Analysis - Legal and Ethical framework.

UNIT V INTERNATIONAL LOGISTICS NETWORKS

Characteristics of international logistics networks- networks owned by international corporations-leadership network- partnership network- management of international logistics network

TEXT BOOKS

1. ALAN E BRANCH & MICHAEL ROBARTS (2014) *Branch's Elements of Shipping* 9th Edition, Routledge Publication.
2. CLAUS, HYLDAGER (2013rrr) *Logistics and Multi-modal Transport*. 2013 Edition, Institute of Chartered Shipbrokers

REFERENCE

1. The Business of Shipping, Lane C. Kendall and James J. Buckley, Publisher: Cornell Maritime Press
2. Textbook of Logistics and Supply Chain Management D K Agrawal, Macmillan
3. Logistics & Supply Chain Management- Martin Christopher, Pearson



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B. Com										
Course Code: CDOEBC306D	Course Name: Database Management System							L	T	P	C
								4	0	0	4
Year and Semester	II (III Semester)										
Course category	Core										
Course Objective	<ol style="list-style-type: none"> To Apply the fundamentals of Database Management Systems To learn the basic data models and to represent a database system using ER diagrams. To study the uses the database schema and need for normalization To retrieve the data using SQL To study the types of database. 										
Course Outcome	<p>The student will be able to</p> <ol style="list-style-type: none"> Outline the principles of database concepts. Write queries using normalization criteria and optimize queries. Store and retrieve the data using SQL. Evaluate business information problem and find the requirements of a problem in terms of data. Apply backup and recovery procedure in database. Analysis of database design and methodology. 										
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	3	3	3	2	1	3	3
CO2	3	2	3	2	2	2	2	3	2	3	3
CO3	3	2	3	2	2	1	3	3	2	2	3
CO4	3	2	2	2	3	2	3	3	2	3	3
CO5	3	1	3	3	2	3	2	3	2	3	3
CO6	3	2	2	2	2	3	3	3	1	2	2
AVER AGE	3	1.8	2.5	2.1	2.3	2.5	2.6	2.8	1.6	2.6	2.8
Correlation Levels	1. Slight (Low)					2. Moderate (Medium)			3. Substantial (High)		



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT-I INTRODUCTION TO DATABASE CONCEPTS:

Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database.

UNIT- II RELATIONAL AND ER MODELS

Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

UNIT –III NORMALISATION

Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalization - Rules of Data Normalization - The First Normal Form -The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form

UNIT-IV: STRUCTURES QUERY LANGUAGE (SQL)

SQL Meaning – SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language – Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries. Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

UNIT-V: PL/SQL

Introduction to PL/SQL: PL/SQL architecture-Data types in PL/SQL - PL/SQL program structure- PL/SQL conditional Statement- Looping Statement- Function- procedure-Trigger.

TEXT BOOK:

1. Database System Concepts – Silberschatz Korth Sudarshan, International (6th Edition) McGraw Hill Higher Education, 2011.
2. Database Systems: Concepts. Design and Applications, Pearson Education, S.K.Singh.

REFERENCE BOOK:

1. Jose A.Ramalho – Learn ORACLE 8i BPB Publications 2003.
2. “Oracle 9i The complete reference“, Kevin Loney and George Koch, Tata McGraw Hill, 2004.
3. “Database Management Systems”, Ramakrishnan and Gehrke, Mc Graw Hill, Third Edition, 2003.



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM		B.Com											
Course Code: CDOEBCE5D		Course Name: EXIM Procedure & FOREX Management						L		P		C	
								3		0		3	
Year and Semester		2 year/ III semester											
Course category		Elective											
Course Objective		<ol style="list-style-type: none"> To understand export as an economy changer and To learn about the various stakeholder's role To understand export process, To learn about the documentation process in export and import 											
Course Outcome		<p>The students will be able to</p> <ol style="list-style-type: none"> Understand the role of export trade in strengthening the economy Learn about India's export trade practices Learn about export pricing and financing Learn about import management Learn about import documentation Understand the export import process 											
Pos/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4		
CO1	1	2	1	1	1	1	1	1	1	1	2		
CO2	2	2	2	1	1	1	1	1	1	1	1		
CO3	3	3	3	3	3	2	3	3	3	2	3		
CO4	3	3	3	3	3	3	3	2	3	2	3		
CO5	2	3	3	3	2	1	1	2	2	3	2		
CO6	2	3	2	3	2	2	3	3	2	2	2		
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17		
Correlation Levels		1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)					



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT 1: INTRODUCTION TO EXPORT MANAGEMENT

Definition, balance payments position, Need-for export, WTO impact on the government policies, FTA's, role of taxes on the export and import revenue creation. Insulation of organization to environment in terms of policy, procedures, partners, process and pricing, Process of export management,

UNIT 2: INDIA'S EXPORT TRADE

Trends in India's export trade since independence, Composition of India's export trade, Direction of India's export trade, India's share in world trade, Reasons for India's poor share in world trade, Export of services. Export Product Planning: Modes of entry in foreign markets, Criteria for selection of products for exports, Steps in new product development process, identifying foreign markets for export of products, Product Branding, Product packaging and labeling requirements. Export procedure and incentives impact on the procedures, related customs formalities

UNIT 3: EXPORT PRICING AND FINANCE

Export Pricing – Factors determining export price, Export pricing objectives, Export pricing quotations, Marginal cost pricing, Break even pricing, Export pricing strategies Export offer process incoterms, role, denomination of export contract, Export Finance – Types of export finance, Features of pre-shipment and post-shipment finance, Methods of payment, Role of commercial banks and EXIM banks in export finance, Role of ECGC in export risk management. Banking procedure, Procedure for realization of export incentives, Main export incentives available to Indian exporters.

UNIT 4: IMPORT MANAGEMENT

Procurement planning, Identification, selection of suppliers. Purchase contract, terms of payments. Import policies. Role of a customs house agent and freight forward agents. Type of customs duties, valuation rules.

UNIT 5: IMPORT DOCUMENTATION

Customs Act., Ware housing, Tariffs, Refund and Recoveries of customs, Rebates and Special facilities. Quality Systems – ISO 9000 series, Patenting, Project, Import and Export (Contract, Trunkey, Civil Construction, Services), EPZs & SEZs. Provisions and restrictions for import and export in India.

TEXTBOOKS:

1. Export Management – P. K. Khurana – Galgotia Publishing Company, New Delhi.
2. Export Management – T. A. S. Balagopal – Himalaya Publishing House, Mumbai.

REFEREECE

1. Export/import procedures and documentation - Thomas E Johnson, Amacom; 4 edition
2. Export Management – D. C. Kapoor – Vikas Publishing House Pvt. Ltd., New Delhi.



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B. Com										
Course Code: CDOEBCE6D	Course Name: E-Commerce and Digital Processing							L	T	P	C
								3	0	0	3
Year and Semester	2 nd Year (III Semester)										
Course category	Elective										
Course Objective	<ol style="list-style-type: none"> To understand the purpose of E- Commerce To Know the importance of E-Commerce in business model To learn basics of E-Market and E-Payment To learn fundamental concepts on digital processing. To learn implementation techniques in enterprise applications 										
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> Recognize the E-Commerce and its functional modules Learn the new technologies in E-commerce application Implement the business in using E-commerce technology Understand the importance of digital processing in business management Know the various types of digital process Know the usage of E-Commerce in business applications 										
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	1	3	3	1	2	2	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	2	1	1	2	3	3	2
CO4	3	2	3	3	2	2	2	2	3	3	3
CO5	3	3	3	3	2	2	2	2	3	3	3
CO6	3	2	3	3	2	3	2	2	3	2	3
AVERAGE	3.00	2.00	3.00	2.67	2.33	2.17	1.67	2.00	2.83	2.50	2.50
Correlation Levels			1. Slight (Low)				2. Moderate (Medium)			3. Substantial (High)	



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT – I E-COMMERCE

Introduction to E-commerce: An Overview of Electronic Commerce – Electronic Commerce Framework - Evolution of Electronic Commerce, Traditional Commerce vs E-Commerce Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India

UNIT – II E-COMMERCE BUSINESS MODELS

E-commerce Business Model: Business to Consumer (B2C) Models - Consumer to Consumer (C2C) Models - Business to Business (B2B) Models - Business-to-Employee (B2E) - Government-to-Government (G2G) - Government-to-Employee (G2E) Government-to-Business (G2B) - Government-to-Consumer (G2C) - Factors That Influence Trust Building in E-commerce.

UNIT – III EDI

ELECTRONIC DATA INTERCHANGE (EDI) Introduction - Traditional EDI Systems - Benefits and Drawbacks - Data Transfer and Standards - Financial EDI - EDI Systems and the Internet - Messaging Security Issues - Confidentiality Integrity -Authentication, Encryption Techniques-Cyber Laws

UNIT –IV DIGITAL PROCESS

Electronic Payment Systems: Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Electronic Payment Systems: Security, Privacy and risk.

UNIT V: DIGITAL PROCESSESING

Online and mobile Commerce in Advertising, Auction, Personal Selling , Sales Promotion, Public Relations, Booking and Ticketing – Virtual shopping malls — Wireless telemedicine -Interactive Voice Response (IVR) - Transaction security issues

TEXT BOOK

1. mir Manzoor, E-Commerce: An Introduction, 2010.LAP LAMBERT Academic Publishing
2. Chaston, E-marketing Strategy, Tata McGraw Hill.
3. P. T. S. J. JOSEPH, E-COMMERCE, PHI Learning Pvt. Ltd., 2011

REFERENCES

1. Paul S Richardson, Internet Marketing, Tata McGraw Hill
2. Marry Lou Roberts, Internet Marketing, Tata McGraw Hil
3. Thomas Eisenmann, Internet Business Models, Tata McGraw Hill



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B. Com				
Course Code: CDOEBC401D	Course Name : Professional Communication	L	T	P	C
		1	0	0	1

Year and Semester	II Year (IV Semester)
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Course category	Core
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Course Objective	<ol style="list-style-type: none"> To enhance the Employability and Career Skills of students To enlighten the students towards effective skills for career development To prepare themselves for interviews and develop their confidence To deliver short speeches in front of an audience To prepare effective and impressive CV and Cover Letters
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Course Outcome	<p>At the end of the course, the student should be able to:</p> <ol style="list-style-type: none"> Face an interview Present effective speeches using verbal and non verbal techniques Use appropriate vocabulary in formal communication Write CVs effectively and persuasively Comprehend different genres of speech and the implied meanings effectively Participate in Group discussions and debates effectively
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PPOs / COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	-	-	-	-	-	-	-	-	-	3	-	2	-	-	-
CO2	-	-	-	-	-	-	-	-	-	1	-	3	-	-	-
CO3	-	-	-	-	-	1	-	-	1	3	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	3	-	1	-	-	-
CO5	-	1	-	-	-	-	-	-	2	3	-	-	-	-	-
CO6	1	-	-	-	-	1	-	-	1	3	-	-	-	-	-
AVERAGE															
CORRELATION LEVELS				10. SLIGHT (LOW)				11. MODERATE (MEDIUM)				12. SUBSTANTIAL (HIGH)			

UNIT I

Introduction to Professional communication – importance of Soft Skills – Hard skills – employability and career Skills – Grooming as a professional with values

UNIT II

Presentation Skills – Self-Introduction – Individual presentation on current affairs - Technical presentations – role play.



CBCS SYLLABUS (2023 -24) Regulation
Course Name: B.Com

UNIT III

Planning a Resume'- writing a resume- writing application letters - understanding the interview process - common types of interview- Preparing for a job interview - mock Interviews.

UNIT IV

Recognizing differences between groups and teams - managing time - managing stress - understanding career management - developing a long-term career plan - making career changes

UNIT V

Planning for the interview - types of interviews (one to one interview, panel interview telephonic and Skype interview) - interview etiquettes - dress code for interview – frequently asked questions (FAQ).

Text Books:

1. **How to Write a CV That Really Works: A Concise, Clear and Comprehensive Guide to Writing an Effective CV**, Paul McGee Hachette UK, 2014
2. **Essentials of Business Communication**, Mary Ellen Guffey, Dana Loewy, Cengage Learning, 2012
3. **Interview Skills that win the job: Simple techniques for answering all the tough questions**, Michael Spiropoulos, Allen & Unwin, 2005
4. **Effective Interviewing and Interrogation Techniques**, William L. Fleisher, Nathan J. Gordon, Academic Press, 2010

References:

1. <http://www.utsa.edu/careercenter/PDFs/Interviewing/Types%20of%20Interviews.pdf>
2. <http://www.amu.apus.edu/career-services/interviewing/types.htm>
3. <http://www.careerthinker.com/interviewing/types-of-interview/>



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B. Com											
Course Code: CDOEBC402D	Course Name: Financial Management							L	T	P	C	
Year and Semester	2 nd Year (IV Semester)							4	0	0	4	
Course category	Core											
Course Objective	<ol style="list-style-type: none">1. To acquaint students with fundamental aspects of finance such as sourcing, deploying and monitoring the financial activities.2. Know the theories and techniques of financial management3. Understand the financial problems in business practice4. Have relevant, systematic, efficient and actual knowledge of financial management5. Apply in practice financial decision and resolve financial decision.											
Course Outcome	The students will be able to <ol style="list-style-type: none">1. Get an idea about the nature of financial management2. Learn the techniques of capital budgeting3. Develop an understanding of the concept of cost of capital4. Understand the basic of working capital management5. Learn about the concept of capital structure and dividend decisions.6. Understand the financial problems in business practice											
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	2	2	1	1	1	2	1	1	1	
CO2	3	3	1	3	2	1	1	3	2	3	2	
CO3	3	3	3	3	2	2	2	3	2	3	3	
CO4	3	3	3	3	3	3	3	3	3	3	3	
CO5	3	3	3	3	3	3	3	3	3	3	3	
CO6	3	3	3	3	3	3	3	3	3	3	3	
AVERAGE	3	3	2.5	2.83	2.33	2.17	2.17	2.83	2.33	2.83	2.5	



Correlation Levels	1. Slight (Low)	2.Moderate (Medium)	3. Substantial (High)
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UNIT 1 : NATURE OF FINANCIAL MANAGEMENT

Scope of Finance & Financial Management, Finance Functions, financial objectives of business firm - Financial Manager's Role, importance of Financial Management in business, Organization Chart of Finance function.

UNIT 2 : CAPITAL BUDGETING DECISIONS

Meaning and Importance of Investment Decisions, Types of Investment Decisions, Techniques for Evaluating Investment Proposals -Discounted Cash Flow Methods- NPV, IRR; Non-Discounted Cash Flow Methods- Payback Period, ARR.

UNIT 3 : COST OF CAPITAL

Meaning, Definition- Components of Cost of Capital, Importance of Cost of Capital, Factors determining Cost of Capital-Computation of cost of capital-Cost of Debt-Equity capital, preferential capital, Cost of Retained earnings, Determination of Weighted average cost of capital and Marginal cost of capital.

UNIT 4 : WORKING CAPITAL MANAGEMENT:

Introduction – Meaning of Working Capital-Definition- Concept of Working Capital-Types- Permanent & Variable, Significance, Adequacy - Advantages-Factors determining Working Capital Requirements-Working Capital Management-Forecasting of Working Capital Requirements-Operating Cycle/Cash Conversion Cycle-Sources of Working capital.

UNIT 5 CAPITAL STRUCTURE AND DIVIDEND DECISIONS

Meaning & Importance of Capital Structure, Factors affecting Capital Structure, Over & Under Capitalization, theories of capital structure, Dividend policy-Factors affecting the dividend policy-Dividend policies-stable dividend, stable payout.



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CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

TEXT BOOKS :

1. Financial Management, S.N. Maheswari, Publisher: Sultan Chand & co.,
2. Financial Management: Theory & Practices, Prasanna Chandra, Publisher: Tata McGraw Hill

REFERENCES

1. Financial Management, I.M.Pandey, Publisher: Vikas Publishing House
2. Financial Management, Khan & Jain, McGraw Hill
3. Fundamentals of Financial Management, Chandra Bose, Publisher: Prentice Hall of India
4. Financial Management- A. Murthy Margham Publications



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM		B. Com										
Course Code: CDOEBC403D	Course Name : Retail Logistics and Warehouse Management	L		T		P		C				
		3		1		0		3				
Year and Semester		II (IVSemester)										
Course category		Core										
Course Objective		<ol style="list-style-type: none"> 1.To gain knowledge on the basics of Retail Logistics 2. To understand the principles warehousing in retail 3.To learn about retail supply chain strategies 4. To study about e-commerce and retail logistics 5. To gain knowledge of emerging trends in retail logistics and warehousing 										
Course Outcome		<p>The Students will be able to</p> <ol style="list-style-type: none"> 1. Understand the fundamental concepts and principles of retail logistics and its role in the retail supply chain. 2. Analyze and apply inventory management techniques, including safety stock calculations and reorder point determination, to optimize retail operations. 3. Gain insights into developing effective retail supply chain strategies, aligning them with organizational goals, and utilizing demand forecasting to enhance supply chain efficiency. 4. Assess the impact of e-commerce on retail logistics, implement e-fulfillment strategies, and manage reverse logistics effectively. 5. Equipped with knowledge of emerging trends in retail logistics, including sustainability practices, circular economy concepts, and their application in the modern retail supply chain. 6. Understand the concepts of Retail Logistics and Warehouse Management 										
Pos/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO1	2	-	-	-	-	2	2	2	-	-	2	
CO2	2	-	-	-	2	2	2	2	-	2	2	
CO3	2	-	-	-	2	-	2	2	-	2	2	
CO4	3	-	-	-	3	-	2	3	2	3	2	
CO5	2	-	-	-	-	-	2	2	-	-	2	
CO6	2	-	-	-	2	2	2	2	2	2	2	



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

Average	2.2	-	-	-	2.3	2.0	2.0	2.2	2.0	2.3	2.0
Correlation Levels	1. Slight (Low)				2. Moderate (Medium)			3. Substantial (High)			

UNIT 1: INTRODUCTION TO RETAIL LOGISTICS

Overview of Retail Logistics - Understanding the retail supply chain - Role of logistics in retail- Retail Inventory Management - Inventory control methods - Safety stock and reorder points - Retail Transportation Management - Modes of transportation in retail - Routing and scheduling

UNIT 2: WAREHOUSING IN RETAIL

Warehousing Operations - Warehousing functions and processes - Warehouse layout and design - Warehouse Technology - Automation and robotics in warehousing - Warehouse management systems (WMS) - Warehouse Performance Metrics - Key performance indicators (KPIs) - Continuous improvement in warehousing

UNIT 3: RETAIL SUPPLY CHAIN STRATEGIES

Supply Chain Strategy Development - Aligning supply chain with retail strategy - Demand forecasting and planning - Omni-Channel Retailing - Multi-channel vs. omni-channel retailing - Supply chain implications of omni-channel

UNIT 4: E-COMMERCE AND RETAIL LOGISTICS

E-commerce in Retail - Impact of e-commerce on the retail supply chain - E-fulfillment strategies - Reverse Logistics in Retail - Returns management - Sustainability and reverse logistics.

UNIT 5: EMERGING TRENDS AND CASE STUDIES

Sustainability in Retail Logistics - Green logistics practices - Circular economy in retail - Case Studies - Real-world examples of successful retail logistics and warehousing management

TEXTBOOKS:

1. "Retail Logistics and Supply Chain Management" by John Fernie and Leigh Sparks
2. "Warehouse Management: A Complete Guide to Improving Efficiency and Minimizing Costs in the Modern Warehouse" by Gwynne Richards

REFERENCE BOOKS:

1. "Supply Chain Management: Strategy, Planning, and Operation" by Sunil Chopra and Peter Meindl
2. "Logistics and Supply Chain Management" by Martin Christopher
3. "The Handbook of Logistics and Distribution Management" by Alan Rushton, Phil Croucher, and Peter Baker
4. "Retailing Logistics & Fresh Food Packaging: Managing Change in the Supply Chain" by Margaret Bruce and Christopher M. Lowe
5. "Logistics Management and Strategy: Competing Through the Supply Chain" by Alan Harrison and Remko Van Hoek



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B. Com										
Course Code: CDOEBC404D	Course Name : Marine Insurance							L	T	P	C
								4	0	0	3
Year and Semester	II (IVSemester)										
Course category	Core										
Course Objective	1.To understand the concept of marine insurance 2.To comprehend the marine insurance market structure 3.To know the risks covered by marine insurance 4.To acquire knowledge in different institute clauses 5.To gain knowledge on marine insurance claims										
Course Outcome	On successful completion of the course, the students will be able to CO1 Explain the significant concept of marine insurance. CO2 Analyse the marine insurance market structure CO3 Examine the classes of risk coverage in marine insurance. CO4 Analyse the different institute clauses. CO5 Examine marine insurance claim procedure and documentation										
Pos/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	-	-	-	-	2	2	2	-	-	2
CO2	2	-	-	-	2	2	2	2	-	2	2
CO3	2	-	-	-	2	-	2	2	-	2	2
CO4	3	-	-	-	3	-	2	3	2	3	2
CO5	2	-	-	-	-	-	2	2	-	-	2
CO6	2	-	-	-	2	2	2	2	2	2	2
Average	2.2	-	-	-	2.3	2.0	2.0	2.2	2.0	2.3	2.0
Correlation Levels	1. Slight (Low)			2. Moderate (Medium)				3. Substantial (High)			

UNIT 1: THE CONCEPT OF MARINE INSURANCE

Evolution of marine insurance – Nature and scope- marine insurance contract- General principles of marine insurance –indemnity- Insurable interest – proximate cause -utmost good faith.



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT 2: MARINE INSURANCE MARKET STRUCTURE

The international marine insurance market- Division between Lloyd's, Insurance companies and P&I Clubs – Lloyd's brokers and agents- Marine insurance market structure in India-Insurance brokers

UNIT 3: CLASSES OF RISKS COVERED UNDER MARINE INSURANCE

Hull & Machinery - Freight and Hire - War Risk- Cargo Liability- Employee Liability -Protection & Indemnity Third Party (incl. collision, damage to other property, death & personal injury, pollution liability)

UNIT 4: INSTITUTE CLAUSES

Institute Time Clauses Hulls - Institute War and Strikes Clauses Hulls, Institute Time Clauses Freight, Institute Cargo Clauses (A) - Institute Cargo Clauses (B) - Institute Cargo Clauses (C) - Institute War Clauses (Cargo) - Institute Strike Clauses (Cargo)

UNIT 5: MARINE INSURANCE CLAIMS

The concept of total loss - actual and constructive. Particular average and General Average (GA) – GA settlement. The principle of salvage. Claim procedures and Documentation – Right of Subrogation.

TEXTBOOKS:

1. Marine insurance by Solomon Stephen Huebner (Nabu Press)
2. Marine Insurance: Its Principles and Practice by Templeman (Qureshi Press)
3. The Modern Law of Marine Insurance by D. Rhidian Thomas (Lloyd's List)

REFERENCES:

1. N D Kapoor– Elements of Mercantile Law – Sultan Chand & Sons
2. Simon Baughen“Shipping Law” – Cavendish Publishing



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM		B. Com									
Course Code: CDOEBC405D		Course Name: Entrepreneurship Development						L	T	P	C
								3	1	0	3
Year and Semester		II (IV Semester)									
Course category		Core									
Course Objective		<ol style="list-style-type: none"> To acquaint the students with knowledge of types of enterprises and To inculcate entrepreneurial qualities to become creative and innovative entrepreneurs. To enable student to do business projects 									
Course Outcome		<p>The students will be able to</p> <ol style="list-style-type: none"> To Outline the basics of entrepreneurship Explain the process of setting up a new business together with problems to be faced. Examine project management. Examine financial analysis and sources of finance. Summarize idea about marketing channels. Develop entrepreneurship skills 									
Pos/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	1	1	1	1	1	1	1	2
CO2	2	2	2	1	1	1	1	1	1	1	1
CO3	3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3	2	3
CO5	2	3	3	3	2	1	1	2	2	3	2
CO6	2	3	2	3	2	2	3	3	2	2	2
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17
Correlation Levels		1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)			
UNIT 1 ENTREPRENEURSHIP											
Definitions and Structure, The Entrepreneurial Culture, The Concept of Entrepreneurship, Classification and Types of Entrepreneurs, Entrepreneurial Traits and Motivation, , Entrepreneur Vs. Salaried people											
UNIT 2 SETTING UP A SMALL INDUSTRY											
Steps for Starting a Small Industry, Selection of Types of Organization, Incentives and Subsidies, Opportunities Problems of Entrepreneurship, Sickness in Small-scale Industries - Reasons and Remedies, Importance of SME to our Economy.											



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Course Name: B.Com

UNIT 3 PROJECT MANAGEMENT.

Concept of Projects and Classification, Project Report, Project Appraisal, Factory location and Layout, Institutions in Aid of Entrepreneurs. Development of Women Entrepreneurs

UNIT 4 FINANCIAL ANALYSIS & SOURCES OF FINANCE

Financial Appraisal, Break-Even Analysis, Profitability Analysis, Sources of Development Finance, Project Financing, Institutional Finance to Entrepreneurs.

UNIT 5 MARKETING CHANNEL

Methods of Marketing, Marketing Channels, Marketing Institutions and Assistance, Setting Quality Standards.

TEXTBOOKS:

1. Dynamics of Entrepreneurial Development and Management, Vasant Desai, Publisher: Himalayan Book Company
2. Entrepreneur Development, Gupta & Srinivasan, Publisher: Pearson

REFERENCES:

1. Entrepreneurship Development and Management, Dr. A.K. Singh, Publisher: Laxmi Publications
2. Entrepreneurial Development, S. S. Khanka, Publisher: S. Chand



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B. Com										
Course Code: CDOEBC406D	Course Name: Web Technology							L	T	P	C
								4	0	0	4
Year and Semester	2 nd Year (IV Semester)										
Course category	Humanities and Social Sciences			Management courses			Core		Professional Elective		
Course Objective	<ol style="list-style-type: none"> To study the basic HTML tags To apply List and table in web page To use Forms & Frames in web page To learn CSS style sheets To gain knowledge in PHP 										
Course Outcome	<p>The students will be able to</p> <ol style="list-style-type: none"> Understand the concepts of HTML. Apply the knowledge of HTML tags. Design static web page. Apply forms and frames in web page. Apply CSS in the web page. Create a dynamic web page using PHP. 										
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	2	3	3	2	1	3	3
CO2	3	1	2	2	2	2	3	3	2	3	3
CO3	3	2	3	1	3	2	3	3	2	3	2
CO4	3	2	3	2	2	2	3	3	2	3	3
CO5	3	1	2	2	3	2	2	3	2	2	3
CO6	3	2	3	2	2	3	3	3	1	2	3
AVERAGE	3	1.6	2.5	1.8	2.3	2.3	2.8	2.8	1.6	2.6	2.8
Correlation Levels			1. Slight (Low)				2. Moderate (Medium)		3. Substantial (High)		



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT I: INTRODUCTION

HTML: Markup Languages – HTML version- HTML common tags – header – text styling – linking – images – formatting text – special characters, horizontal rules and line breaks- comment lines.

UNIT II: LIST AND TABLE

Ordered and unordered lists: List-Unordered lists- headings in a list – ordered lists- Nested lists. Table handling: Tables- table creation in HTML- Width of the Tables and cells-Cells spanning multiple rows/Columns- Coloring cells – Column specification.

UNIT III: FRAMES & FORMS

Frames: Frame set - Definition – Frame definition –Nested Frames- Forms: Action attributes –Method attributes – form Elements.

UNIT IV: CASCADING STYLE SHEET

Introduction to Cascading Style Sheets– Elements of styles Inline styles – CSS types: inline- internal –external styles- Embedded Style Sheets – Conflicting Style – Linking External Style Sheets.

UNIT V: PHP

PHP Introduction –Syntax- Variables- Echo / Print - Data Types-Operators- PHP Form: handling and Validation- Decision making statement: If Else if- Looping Statement: For, while Switch- Array- Function

Textbooks:

1. Martyr Steep, Jessica Miller and Victoria Kirst, —Web Programming Step by Step, Step by Step Publishing, Second edition, 2017.
2. Elizabeth Castro, Bruce Hyslop, —HTML5 and CSS3, Peachpit Press, Seventh edition, 2015
3. Beginning PHP5”, Dave W. Mercer, Allan Kent, Steven D. Nowicki, 2004 Edition, Wiley Publication.

Reference Books:

1. “PHP- A Beginner’s Guide”, Ashok Appu, Wiley Publication.
2. Joel Sklor, —Principles of Web Design , Cengage learning, Sixth edition, 2016
3. John Pollock, —Javascript: A Beginner’s Guide, McGraw Hill, Fourth edition, 2015



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM		B.Com										
Course Code CDOEBCE7D		Course Name : Fundamentals of Human Resource Management						L 3	T 0	P 0	C 3	
Year and Semester		III (V Semester)										
Course category		Elective										
Course Objective		<ol style="list-style-type: none"> To enable the students gain complete insight into various domains of Human Resource Management To teach students the basic principles of human resources management. To help the students to learn how an organization acquires, rewards, motivates, uses and generally manages it people effectively. To help the students to become better leaders by enhancing their effectiveness in managing human resources. To help the students to learn fundamental HRM frameworks and analyze the overall role of HRM in business. 										
Course Outcome		<p>The students will be able to</p> <ol style="list-style-type: none"> Learn the nature and scope of human resource management. Get an exposure about planning and procurement. Learn about maintenance and development. Know the importance of compensation. Understand the concept of Maritime HRM Learn the principles of Human resource Management 										
Pos/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO1	1	2	1	1	1	1	1	1	1	1	2	
CO2	2	2	2	1	1	1	1	1	1	1	1	
CO3	3	3	3	3	3	2	3	3	3	2	3	
CO4	3	3	3	3	3	3	3	2	3	2	3	
CO5	2	3	3	3	2	1	1	2	2	3	2	
CO6	2	3	2	3	2	2	3	3	2	2	2	
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17	



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B. Com
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Correlation Levels	1. Slight (Low)	2. Moderate (Medium)	3. Substantial (High)
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UNIT 1: NATURE & SCOPE

History & evolution of Human Resource Management as a Discipline, Managerial & Operative Functions, Organisation of HR Department, Objectives of HRM, Competencies required for HR Managers, Importance of HR Department Barriers to effective functioning, Future of HR.

UNIT 2: PLANNING & PROCUREMENT

HR planning - Recruitment, selection, placement, induction, Promotion, and transfer policy. Job analysis, job-description, job specification, typical manpower planning scheme for large organizations - steps involved.

UNIT 3: MAINTENANCE & DEVELOPMENT

Definition of Training & Development, Training need assessment, Types/methods/techniques of training, Setting up and maintaining a good Training and Development Department, Role of HR manager.

UNIT 4 COMPENSATION

Wage and salary administration, the rationale behind them, essential steps in formulating compensation package, Job evaluation, methods and importance, latest trends, Whether wages can be fixed on scientific basis alone. Performance Appraisal - Methods, Pre - requisites, Pitfalls and remedies

UNIT 5: Maritime HRM

Organisational Structure of Shipping Company, Unique features of Maritime Employment –Terms & Conditions, Career avenues and paths in Maritime Industry, HR practices of Maritime Industry –Merits & Demerits.

TEXT BOOKS

1. Human Resource Management, T.N. Chhabra, Publisher: DhanpatRai Publishers
2. Human Resource Management: Text And Cases, K. Aswathappa, Publisher: Tata Mcgraw Hil

REFERENCE

1. Human Resource Development, P.C. Tripathi, Publisher: Sultan Chand & sons
2. Human Resource Management - Alan Price, Cengage Learning, 2011



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

Course Code: CDOEBCE8D	Course Name : Micro Finance Operations		L	T	P	C					
			3	0	0	3					
Year and Semester	2 nd Year (IV Semester)										
Prerequisite course	NIL										
Course category	Elective										
Course Objective	To gain knowledge on 1. The system of banking and micro finance 2. Banking products and services 3. Structure of micro finance market 4. Self Help Groups (SHG) 5. Banker customer relationship										
Course Outcome	1.	Take part to act as customer relationship officer in a bank									
	2.	Developed to act Advisor to Self Help Groups									
	3.	Demonstrate the system of banking and micro finance									
	4.	Simplify the Structure of micro finance market									
	5.	Evaluate knowledge on Self Help Groups (SHG)									
	6.	Experiment with Banker customer relationship									
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	1	3	3	1	2	2	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	2	1	1	2	3	3	2
CO4	3	2	3	3	2	2	2	2	3	3	3
CO5	3	3	3	3	2	2	2	2	3	3	3
CO6	3	2	3	3	2	3	2	2	3	2	3
AVERAGE	3.00	2.00	3.00	2.67	2.33	2.17	1.67	2.00	2.83	2.50	2.50
Correlation Levels			1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)		



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Course Name: B.Com

Unit1

Role and importance of banks-Structure of Indian banking industry– basic banking products and services - banker customer relationship

Unit 2

Evolution of microfinance in India-Mainstream microfinance institutions

Unit 3

Need and importance of Micro finance- meaning of different models of micro finance. SHGs- their significance

Unit 4

Organization structure of MF-its products and service

Unit 5

Understanding the role & importance of back-office operations in an MFI

Reference Books

1. Microfinance in India, K G Karmakar - Managing Director, National Bank for Agriculture and Rural Development (NABARD), Sage publications.
2. Microfinance Studies: Introduction and Overview, Cyril Fouillet, Marek Hudon, Barbara Harris White & James Copestake, Oxford Development Studies



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B. Com				
Course Code: CDOEBC501D	Course Name: DIRECT AND INDIRECT TAXATION	L 4	T 1	P	C 4
Year and Semester	III (V Semester)				
Course category	Core				
Course Objective	<ol style="list-style-type: none"> To help in understanding practical aspects of accounting To introduce the students to tally package To make the students understand the concept of GST To learn the steps in filing income tax 				
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> Summarize introduction to tally Examine advance accounting in tally Summarize exposure in managing inventory through tally Apply the about GST Apply filing of income tax Apply the practical application of taxation and accounting 				

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	1	1	1	2	1	1	1
CO2	3	3	1	3	2	1	1	3	2	3	2
CO3	3	3	3	3	2	2	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	2.5	2.83	2.33	2.17	2.17	2.83	2.33	2.83	2.5
Correlation Levels	1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)				

UNIT 1: INTRODUCTION TO INCOME TAX

Introduction, Residential Status and Incidence of Tax, Five heads of Income Income from Salary – Allowances , Perquisites, Deduction U/S 16 , Profit in lieu of Salary.

UNIT 2 INCOME FROM HOUSE PROPERTY AND BUSINESS OR PROFESSION

Income from Salary – Self Occupied, Let Out, deemed to be Let out. Income from Business or Profession



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CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

Unit 3 INCOME FROM CAPITAL GAIN AND OTHER SOURCE

Income from Capital Gain – Income from Other Source- Deduction from Gross Total Income.

UNIT 4: ASSESSMENT OF INDIVIDUAL

Assessment of Individual – Set -off and Carry Forward, Clubbing and Aggregation of Income – Income Tax Return Filing

UNIT 5: GST

Introduction, Basic Knowledge about Levy and Collection of Tax, Time and Value of Supply and Input Tax Credit, Registration under GST, Returns under GST

TEXTBOOKS:

1. Income Tax- Hariprasad Reddy, Margham Publications
2. Student Guide to Income Tax Including GST- Dr. Vinoth K. Singhanian & Monica Singhanian, Vikas Book House

REFERENCE

1. Income Tax Law & Practice Gaur. V. P, Narang. D. B., Jain K. C., Kalyani Publications
2. Taxmann's Service Tax: How to Meet Your Obligations, S. S. Gupta, Taxmann Allied Services
3. Indirect Taxes Law and Practice 42nd Edition 2019 by V.S. Datey, Taxmann Allied Services
4. Indirect Taxation (GST & Customs) Dr. S. Varadharajan, Ruthra Learning Publishers
5. Goods And Services TAX GST – H. C. Mehrotra, Sahitya Bhawan Publications



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM		B.Com										
Course Code: CDOEBC502D		Course Name: Liner Trade Operations					L 3	T 0	P 0	C 3		
Year and Semester		III (V Semester)					Contact hours per week 3 Hrs					
Prerequisite course		NIL										
Course category		Core										
Course Objective		<ol style="list-style-type: none"> To understand the liner shipping operations and its related documentations to understand the concept of stowage of cargo To understand the financial aspects of liner trade 										
Course Outcome		<p>The Students will be able to</p> <ol style="list-style-type: none"> Explain the basics of liner trade. Summarize insight into the principles of stowage of liner cargo. Apply the fundamental of international trade. Apply the principles of liner service pricing. Outline about liner carriers' and merchants' responsibilities and limitations of liability Apply the concepts of liner trade in business 										
Pos/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO1	1	2	1	1	1	1	1	1	1	1	2	
CO2	2	2	2	1	1	1	1	1	1	1	1	
CO3	3	3	3	3	3	2	3	3	3	2	3	
CO4	3	3	3	3	3	3	3	2	3	2	3	
CO5	2	3	3	3	2	1	1	2	2	3	2	
CO6	2	3	2	3	2	2	3	3	2	2	2	
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17	
Correlation Levels		1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)				



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Course Name: B.Com

UNIT 1: INTRODUCTION TO LINER TRADE

Characteristics of Liner shipping, Liner Service Routes - North-South East-West Trade routes, service options, basic geography, important ports of the world and their location. Different types of Liner ships - types of liner cargo

UNIT 2: STOWAGE OF LINER CARGO

Concept of unitization of cargo, safety of cargo, Layout of a ship and stowage plan of a general cargo liner ship - on- board cargo handling equipment in a general cargo liner ship-, salient features of a general cargo port- role of a transit shed.

UNIT 3: FINANCIAL ASPECTS OF LINER TRADE

The Bill of Lading,- its role and function in international trade- anatomy of a general cargo liner bill of lading, Mates' Receipt, Tally & Survey of cargo - process of reconciliation of Bill of Lading- the concept of "clean and cloused" Bill of Lading.

UNIT 4: PRINCIPLES OF LINER SERVICE PRICING

Concept of a liner voyage- operations- service patterns Structure of general cargo liner tariff, Concept of liner conference and its role in pricing - consortium/alliance

UNIT 5 : LINER AGENCY SYSTEM

Roles of commercial and technical departments in a general cargo liner company - the role of a general cargo liner agent - organization structure and the responsibilities of an agent.

TEXT BOOK :

1. Elements of Shipping, 8th Edition by Alan E. Branch.
2. A Liner Shipping Network Design: Routing and Scheduling Considering Environmental Influences
Volker Windeck, Springer Science & Business Media

REFERENCE BOOKS

1. Liner Trades- Seamanship International, 2010
2. Liner Shipping Economics Jan Jansson, Springer Science & Business Media



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM		B.Com										
Course Code: CDOEBC503D	Course Name : Research Methodology							L	T	P	C	
								4	0	0	4	
Year and Semester		III (V Semester)										
Course category		Core										
Course Objective		<ol style="list-style-type: none"> Understand the basics research concepts. To understand research design Get an understanding of how to frame hypothesis. Learn about the different methods of data collection. To learn how to analyze data and prepare a research report. 										
Course Outcome		The Students will be able to <ol style="list-style-type: none"> Apply the basics research concepts. To Apply research design Summarize understanding of how to frame hypothesis. Examine the different methods of data collection. To Explain how to analyze data and prepare a research report. Analyses various business problems 										
Pos/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO1	1	2	1	1	1	1	1	1	1	1	2	
CO2	2	2	2	1	1	1	1	1	1	1	1	
CO3	3	3	3	3	3	2	3	3	3	2	3	
CO4	3	3	3	3	3	3	3	2	3	2	3	
CO5	2	3	3	3	2	1	1	2	2	3	2	
CO6	2	3	2	3	2	2	3	3	2	2	2	
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17	
Correlation Levels			1. Slight (Low)				2. Moderate (Medium)			3. Substantial (High)		

UNIT I INTRODUCTION TO RESEARCH

Research – Types – Objectives of Research – Social Research – Criteria of Good Research – Qualities of a Researcher –



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

Research process – Research problem – Selection of a research problem.

UNIT II RESEARCH DESIGN

Research Design – Meaning – Need for Research Design – Features and Types – Preparation of Research Design.

UNIT III HYPOTHESIS

Hypothesis – Formulation & Types of hypothesis – Sources of hypothesis – testing of hypothesis.

UNIT IV DATA COLLECTION

Collection of Data – Source of information – Primary and Secondary Data – Methods of Data Collection – Interview – Observation – Questionnaire – Schedules – difference between Questionnaire and Schedule.

UNIT V ANALYSIS OF DATA & REPORT WRITING

Procession & Analysis of data – Measures of Central Tendency – Correlation, Regression, Linear Programming (Simple Problems) – Data Processing through computers – Meaning of Thesis writing – Mechanics of thesis writing – Contents of Thesis – Pages of the Preliminary section – Body of the Thesis (outline).

TEXTBOOKS

1. Methodology of Research for Social Science, O.R. Krishnaswamy, Himalaya Publication
2. Research Methodology (Methods and Techniques), C.R. Kothari, New Age International

REFERENCES BOOKS

1. Research Methodology, P. Ravilochanan, Margham Publication
2. Research Methodology in Business, Rummel and Ballaine.
3. Research Methodology for Management & Social Sciences - Adithan Bhujanga Rao.



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B.Com				
Course Code: CDOEBC504D	Course Name:	L	T	P	C
	International Trade	3	1	0	3
Year and Semester	3 rd Year V Semester				
Course category	Core				
Course Objective	<ol style="list-style-type: none"> To equip the students about the global scenario of business To give knowledge about the art of managing business across borders. To understand the functioning of foreign exchange market 				
Course Outcomes	<p>The Students will be able to</p> <ol style="list-style-type: none"> Understand that need for international trade. Learn to identify the international trade barriers Get exposed to the various international organizations and agreements. Understand the mechanism of foreign exchange market Learn about India's trade and marketing related agencies. Understand how to do business across borders 				

Pos/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	1	1	1	1	1	1	1	2
CO2	2	2	2	1	1	1	1	1	1	1	1
CO3	3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3	2	3
CO5	2	3	3	3	2	1	1	2	2	3	2
CO6	2	3	2	3	2	2	3	3	2	2	2
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17
Correlation Levels			1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)		

UNIT 1: INTERNATIONAL TRADE

Significance, benefits of International Trade, difference between domestic trade and international trade. Impact of International Trade on World Economic Growth



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT 2: INTERNATIONAL TRADE BARRIERS

Meaning, Tariff and Non-Tariff Barriers, Impact of Non-Tariff Barriers

UNIT 3: INTERNATIONAL ORGANIZATIONS AND AGREEMENTS

GATT, WTO -functions, principles, agreements, IMF- purposes, facilities provided by IMF, World Bank - purpose, principles, policies.

UNIT 4: FOREIGN EXCHANGE MARKET

Foreign Exchange Rate Mechanism - Concept of Fixed and Flexible Exchange Rates, Spot and forward prices. Factors Influencing Exchange Rate – Demand and supply - Purchase Power Parity, Interest Rate Parity.

UNIT 5: INTERNATIONAL TRADE & MARKETING – INDIAN PERSPECTIVE

Organizational Setup -autonomous bodies, attached and subordinate offices, Export Promotion Measures- EOU, SEZ, Trading house etc EXIM Policy -Features and objectives, Export and Import Policies, Export and Import Documentation and Procedures.

TEXTBOOKS

1. International Business, Francis Cherunilam, Publisher: Prentice Hall India
2. International Business, Charles W.L. Hill, Publisher: Tata McGraw Hill

REFERENCES:

1. International Financial Management, P.G.Apte, Publisher: Tata McGraw Hill
2. International Business, Les Dlabay, James Calvert Scott, Cengage Learning



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

Course Code: CDOEBC505D	Course Name: Fundamentals of Artificial Intelligence							L	T	P	C	
								4	0	0	4	
Year and Semester	III (V Semester)											
Course category	Core											
Course Objective	<ol style="list-style-type: none"> To introduce the Artificial Intelligence Techniques To understand the problem-solving methods To learn the knowledge representation system To study the concepts of NLP. To gain knowledge in Expert Systems 											
Course Outcome	<p>The Students will be able to</p> <ol style="list-style-type: none"> Understand the basic concepts of KDD. Analyze various problem-solving methods. Summarize the knowledge representation system. Understand the concept of NLP. Analyze the expert system. Identify the expert system learning methods 											
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	
CO1	3	2	2	2	3	3	3	3	1	3	3	
CO2	3	2	3	2	2	2	3	3	2	2	3	
CO3	3	2	3	3	2	2	2	3	2	2	3	
CO4	3	3	2	3	3	2	3	3	1	3	3	
CO5	3	2	2	3	2	3	3	3	2	3	3	
CO6	3	2	2	3	2	3	3	3	1	2	3	
AVERAGE	3	2.1	2.3	2.6	2.3	2.5	2.8	3	1.5	2.5	3	
Correlation Levels	1.Slight (Low)			2. Moderate (Medium)					3. Substantial (High)			



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

UNIT I INTRODUCTION TO AI

Introduction–Definition – Future of Artificial Intelligence – Characteristics of Intelligent Agents–
Typical Intelligent Agents – Problem Solving Approach to Typical AI problems.

UNIT II PROBLEM SOLVING METHODS

Problem solving Methods – Search Strategies- Uninformed – Informed – Heuristics – Local Search
Algorithms and Optimization Problems -Searching with Partial Observations – Constraint Satisfaction Problems
– Constraint Propagation – Backtracking Search

UNIT III KNOWLEDGE REPRESENTATION

First Order Predicate Logic – Prolog Programming – Unification – Forward Chaining-Backward Chaining –
Resolution – Knowledge Representation – Ontological Engineering-Categories and Objects – Events – Mental
Events and Mental Objects – Reasoning Systems for Categories - Reasoning with Default Information

UNIT IV NATURAL LANGUAGE PROCESSING

Overview of Linguistics – grammars and Languages – Basic parsing techniques – semantic Analysis
and representation structures – Natural language generation – natural language systems – Distributed Reasoning
systems – Intelligent agents.

UNIT V EXPERT SYSTEMS

Architecture – Non production systems Architectures – Knowledge acquisition and validation –
Knowledge system building tools – Types of Learning – General Learning model – Learning by induction –
Generalization and specialization – Inductive bias – Explanation based Learning.

TEXT BOOKS

1. Dan W. Patterson, “Introduction to Artificial Intelligence and Expert Systems”, Prentice Hall of India, Delhi, 2001.
2. Elaine Rich and Kevin Knight, “Artificial Intelligence” Tata McGraw Hill Pub. Co., Delhi, 2001.

REFERENCE BOOKS

1. George F Luger, “Artificial Intelligence, structures and strategies for complex problemsolving”, Pearson Education Delhi, 2001



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CO6	3	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	2.5	2.83	2.33	2.17	2.17	2.83	2.33	2.83	2.5
Correlation Levels	1. Slight (Low)			2.Moderate (Medium)			3. Substantial (High)				

UNIT 1: INTRODUCTION

Auditing – Definitions – Objective – Classification – Advantages and limitations of Auditing – Investigation vs. Auditing - Auditing standards

UNIT 2: STATUTORY AUDITOR

Company Auditor – Qualities, Qualification, Disqualification, Appointment and Removal of auditors – Rights, Duties and Liabilities of auditors – Audit report – Types of opinion

UNIT 3: AUDIT PLANNING & CONTROL

Audit files – Audit programme – Audit notebook – Audit working paper – Internal Control – Internal check – Internal audit – Internal audit vs. external audit

UNIT 4: VOUCHING

Vouching – objects – Importance – Vouching of cash transaction; receipts and Payments – vouching of trade transaction – Vouching of Impersonal Ledgers

UNIT 5: VERIFICATION AND VALUATION

Mode and object of verification – Verification and valuation of assets – Verification of liabilities – Auditor's duty as regards verification and valuation of Assets and Liabilities – Audit of provisions and reserves

TEXT BOOK

1. Dinkar Pagare, *Principles & Practice of Auditing*, Sultan Chand & Sons, New Delhi, 2011
2. Fundamentals of Auditing - Basu, Pearson Education India

REFERENCE BOOKS

1. Spicer & Pegler, *Auditing*, MacMillan Publication, New Delhi, 2000
2. Tandon B.N., *Practical Auditing*, S.Chand Publishers, New Delhi, 2010



CBCS SYLLABUS (2023 -24) Regulation

Course Name: B.Com

PROGRAM	B.Com				
Course Code: CDOEBCE10D	Course Name :	L	T	P	C
	Total Quality Management	3	0	0	3
Year and Semester	III (V Semester)	Contact hours per week (3Hrs)			
Prerequisite course	NIL				
Course category	Elective				
Course Objective	<ol style="list-style-type: none">1. Introduce students to the foundational concepts, history, and significance of Total Quality Management, emphasizing the role and importance of quality in the realm of commerce and trade.2. Familiarize students with the array of TQM tools and methodologies, from basic quality tools to advanced techniques, enabling them to analyze and solve real-world quality challenges in commercial settings.3. Delve into the renowned philosophies and frameworks of TQM, including but not limited to Deming's 14 Principles, Juran's Trilogy, and ISO 9000 standards, to impart an understanding of their applications and relevance in contemporary commerce practices.4. Highlight the nuances and specific challenges of managing quality in the service sector, exposing students to models, techniques, and technologies that are pivotal in enhancing service quality standards in commerce.5. Engage students with practical case studies, challenges, and emerging trends in TQM, fostering an environment that encourages them to think critically, strategize, and anticipate the evolving nature of quality management in the commerce sector.				
Course Outcome	The Students will be able to <ol style="list-style-type: none">1. Adept At Elucidating The Core Principles, Origins, And Significance Of Total Quality Management In The Context Of Commerce And Trade.2. Competent In Applying A Variety Of TQM Tools And Techniques, Encompassing Both Basic And Advanced Strategies Like Pareto Analysis, QFD, And Statistical Process Control, To Address And Optimize Quality Issues In Commercial Settings3. Gain A Nuanced Understanding Of Established TQM Philosophies And Frameworks, Such As Deming's 14 Principles, Juran's Trilogy, And The ISO 9000 Standards, And Their Applicability In Modern Commerce Practices.4. Develop A Specialized Skill Set To Discern The Distinct Challenges Of Service Quality Versus Manufacturing Quality, Apply Models Like SERVQUAL, And Leverage Technology To Elevate Service Quality Standards In Commerce.5. Drawing From Case Studies, Best Practices, And Future Trends, Students Will Be Equipped To Not Only Strategize And Deploy TQM Initiatives In Commercial Organizations But Also To Anticipate The Evolving Trajectory Of TQM In The Industry.6. Possess A Comprehensive Understanding Of Total Quality Management's Foundational Principles, Tools, And Methodologies.				



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Pos/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	1	1	1	1	1	1	1	2
CO2	2	2	2	1	1	1	1	1	1	1	1
CO3	3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3	2	3
CO5	2	3	3	3	2	1	1	2	2	3	2
CO6	2	3	2	3	2	2	3	3	2	2	2
Average	2.17	2.67	2.33	2.33	2	1.67	2	2	2	1.83	2.17
Correlation Levels			1. Slight (Low)			2. Moderate (Medium)			3. Substantial (High)		

Unit 1: Introduction to Total Quality Management

Definition and Overview of TQM - Historical Background - Philosophy and Core Principles -Benefits of TQM in Commerce TQM and Organizational Culture - Role of Leadership -Basic Concepts: Customer Focus, Continuous Improvement, Employee Involvement

Unit 2: Tools and Techniques of TQM

Seven Basic Tools of Quality - Pareto Analysis, Flow Charts, Check Sheets, - Advanced TQM Tools - Quality Function Deployment (QFD) - Failure Mode and Effect Analysis (FMEA) - Taguchi Methods - Statistical Process Control (SPC) - Control Charts - Benchmarking and Quality Circles.

Unit 3: TQM Philosophies and Frameworks

Deming's - Principles - Juran's Trilogy - Crosby's Absolutes of Quality - Baldrige National Quality Program - ISO 9000 and its Significance in Commerce

Unit 4: Quality in Service Sector

Distinction between Service and Manufacturing Quality - SERVQUAL Model - Service Process Matrix - Role of Technology in Service Quality - Best Practices in Service Quality.

Unit 5: Implementing and Sustaining TQM

Steps in TQM Implementation - Role of Top Management and Employees - Challenges in TQM Implementation - Case



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Course Name: B.Com

Studies: Success and Failure of TQM in Commerce - Future Trends and Evolution of TQM.

TEXTBOOKS

1. "Total Quality Management" B. Janakiraman & Dr. R.K. Gopal
2. "Managing for Quality and Performance Excellence" James R. Evans and William M. Lindsay

REFERENCES books:

1. Goetsch, D. L., & Davis, S. B. (2014). Quality Management for Organizational Excellence. Pearson.
2. Summers, D. C. (2008). Quality. Prentice Hall.
3. Evans, J. R., & Lindsay, W. M. (2016). Managing for Quality and Performance Excellence. Cengage Learning.
4. Deming, W. E. (2000). Out of the Crisis. MIT press.
5. Juran, J. M., & Godfrey, A. B. (1999). Juran's Quality Handbook. McGraw-Hill.