

B. Com.

Syllabus

AFFILIATED COLLEGES

Program Code: 2AA

2023– 2024 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.COM program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Students will able to understand the concepts of commerce.
PEO2	Programme aims to develop comprehensive professional skills which are required for commerce graduates.
PEO3	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting
PEO4	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA
PEO5	Students can do commerce oriented research and consequence of this, they can become Professors in Colleges and Universities



Program Specific Outcomes (PSOs)	
After the successful completion of B.COM program, the students are expected to	
PSO1	To provide strong base on the course relevant to the area of commerce which helps to choose their career
PSO2	To enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions.
PSO3	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
PSO4	Empower the students with necessary competencies and decision making skills to foster the innovative thinking to become an entrepreneur
PSO5	Strengthen the students to become expert in the field of communication with ethical consciousness.



Program Outcomes (POs)	
On successful completion of the B.COM program	
PO1	Build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry.
PO2	Develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance etc.
PO3	Inculcate the students to nurture their skills in personal, interpersonal, intellectual and others skills to develop their professional career and growth.
PO4	Disseminate students to develop decision making and problem solving skills to undertake their own venture as a feasible career option.
PO5	Orient and motive the students to develop the needed knowledge in business and academics to develop their employability



BHARATHIAR UNIVERSITY :: COIMBATORE 641 046

Bachelor of Commerce Curriculum (Affiliated Colleges)

(For the students admitted during the academic year 2023 – 24 onwards)

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
FIRST SEMESTER								
I		Language-I	4	6	-	25	75	100
II		English-I	4	6	-	25	75	100
III		Core I Principles Of Accountancy	4	6	-	25	75	100
III		Core II – Business Organization & Office Management	3	6	-	20	55	75
III		Allied Paper I – Agricultural Economy of India	3	4	-	20	55	75
IV		Environmental Studies#	2	2	-	-	50	50
		Total	20	30		115	385	500
SECOND SEMESTER								
I		Language-II	4	6	-	25	75	100
II		English-II	2	4	-	25	25	50*
		Language Proficiency for Employability	2	2		25	25	50*
		http://kb.naanmudhalvan.in/Special:FilePath/Cambridge_Course_Details.pdf						
III		Core III – Financial Accounting	4	6	-	25	75	100
III		Core IV – Principles of Marketing	3	6	-	20	55	75
III		Allied Paper II – Economic Analysis	3	4	-	20	55	75
IV		Value Education – Human Rights#	2	2	-	-	50	50
		Total	20	30		140	360	500
THIRD SEMESTER								
I		Language -III	4	4		25	75	100
II		English -III	4	4		25	75	100
III		Core V – Higher Financial Accounting	4	5		25	75	100
III		Core VI – Commercial Law	3	4		20	55	75
III		Core VII – Principles of Management	3	4		20	55	75
III		Core VIII – Business Application Software-I	3	3		20	55	75
III		Allied : III - Mathematics for Business	3	4		20	55	75
IV		Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzdool34bx6f5Vp/edit?u	2	-		25	75	100

		sp=drivesdk&ouid=100738103855604184250&rtpof=true&sd=true						
IV		Tamil@/Advanced Tamil#(or)Non-Major Elective-I Yoga for Human Excellence # /Women's Rights # Constitution of India #	2	2		-	50	50
Total			28	30		180	570	750
FOURTH SEMESTER								
I		Language -IV	4	4		25	75	100
II		English- IV	4	4		25	75	100
III		Core IX – Corporate Accounting-I	4	5		25	75	100
III		Core X–Computer Applications in Business	3	4		20	55	75
III		Core XI–Company Law and `Secretarial Practice	3	4		20	55	75
III		Core XII – Executive Business Communication	3	3		20	55	75
III		Allied: IV:Statistics for Business	3	4		20	55	75
IV		Skill based Subject-II: Naan Mudhalvan -Office Fundamentals http://kb.naanmudhalvan.in/Bharathiar_University_(BU)	2	-		25	75	100
IV		Tamil @ / Advanced Tamil # (or)Non-major elective -II: General Awareness#	2	2		-	50	50
Total			28	30		180	570	750
FIFTH SEMESTER								
III		Core XIII –Corporate Accounting-II	4	6		25	75	100
III		Core XIV – Banking Theory Law and Practices	4	5		25	75	100
III		CoreXV– Cost Accounting	4	5		25	75	100
III		CoreXVI–IncomeTax Law and Practice	4	6		25	75	100
III		Core XVII Business Application Software II	3	3		20	55	75
III		Elective-I:	3	5		20	55	75
IV		Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf	2			25	75	100
Total			24	30		165	485	650
SIXTH SEMESTER								

III		Core XVIII – Management Accounting	4	6		25	75	100
III		Core XIX-Principles of Auditing	4	6		25	75	100
III		CoreXX-Indirect Taxes	3	5		20	55	75
III		Core XXI:Computer Applications:MS-Word MS Excel and Tally9.2 –Practical	3	-	3	20	55	75
III		Elective–II:	3	5		20	55	75
		Elective–III:	3	5		20	55	75
IV		Skill based Subject-IV-Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics)	2			25	75	100
		http://kb.naanmudhalvan.in/Bharathiar_University_(BU)						
v		Extension Activities @	2	-	-	50	-	50
		TOTAL	24	27	3	205	445	650
		GRAND TOTAL	144	180				3800

- * English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks.
- Naan Mudhalvan – Skill courses - external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.

@ No University Examinations. Only Continuous Internal Assessment(CIA)
No Continuous Internal Assessment (CIA). Only UniversityExaminations.

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Business Finance
	B	Brand Management
	C	Fundamentals of Insurance
Elective – II	A	Entrepreneurial Development
	B	Supply Chain Management
	C	Principles of Web Designing
Elective - III	A	Financial Markets
	B	Insurance Legislative Framework
	C	Project Work



**First
Semester**

Course code		L	T	P	C
Core -1	Principles of Accountancy	4			4
Pre-requisite	Basic knowledge in Accountancy	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To enable the students to learn basic Principles of Accountancy. To make the students skillfully to prepare and present the final accounts of sole trader. To learn about various types of errors and calculation of depreciation in accounts. To understand about bank reconciliation statement and accounting for professionals To provide knowledge about consignment and joint ventures 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recalling Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.				K1
2	Understanding the steps involved in locating errors and prepare them to understand the preparation of final accounts for sole traders.				K3
3	Outline the concepts of Bills of exchange, Average due date and Account Current				K2
4	Examine the concepts of consignment and joint venture.				K4
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		17--hours			
Fundamentals of Book Keeping – Accounting -Definition – Accounting Concepts and Conventions- Accounting Terms-. -Double Entry System -Accounting Equation – Journal – Ledger –Subsidiary books – Trial balance. .					
Unit:2		18--hours			
Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet- Adjustments: Closing stock -Outstanding Expenses Accrued Income- Income Received in Advance– Bad debts – Bad debts provisions-Depreciation-Adjustment entries – Errors and rectification.					
Unit:3		15--hours			
Bill of exchange- Accommodation bills – Average due date – Account current					
Unit:4		20--hours			
Accounting for consignments and Joint ventures					
Unit:5		18--hours			
Bank Reconciliation statement – Accounts of Professionals and Non-profit Organization: Receipts and Payments and Income and Expenditure account and Balance sheet					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90--hours
Text Book(s)		
1.	S.P. Jain and K.L.Narang - Principles of Accountancy, Kalyani Publishers	
2	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy	
3	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,	
4	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons	
Reference Books		
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers	
2	A.Murthy -Financial Accounting – Margham Publishers	
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites,Other Online resources etc.]		
1	https://www.bing.com/search?PC=U523&q=principles+of+accounting+lecture+notes+pdf&first=11&FORM=PERE#	
2	https://www.bing.com/search?q=principles+of+accountancy+swayam+notes&qs=NWU&pq=principles+of+accountancy+swayam+notes&sc=10-38&cvid=C2F0B455F5724BABB04ED049FC405BDA&FORM=QBRE&sp=1#	
3	https://youtu.be/FFC7fYpnC0M	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 2	Business Organization and Office Management	4			4
Pre-requisite	Basic knowledge in Management	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand different forms of organization To understand various factors affecting business organization and functioning of stock exchange To provide insight about office functioning, data processing system and EDP 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.				K2
2	Analyzing the business factors which are involved in sources of finance.				K4
3	Explaining the functioning of stock exchanges SEBI, DEMAT of shares.				K2
4	Remembering office functions, layout and accommodation.				K1
5	Outlining office equipments and EDP.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					17--hours
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.					
Unit:2					20--hours
Location of Business – Factors influencing location, localization of industries- Size of firms- Trade Association-Chamber of Commerce.					
Unit:3					17--hours
Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares-					
Unit:4					20--hours
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing					
Unit:5					14--hours
Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.					
Unit:6		Contemporary Issues			2 hours
Expert lectures, online seminars - webinars					
Total Lecture hours					90--hours

Text Book(s)	
1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
3	Saksena – Business Administration and Management – Sahitya Bhavan
4	C.B.Gupta, Business Organisation, Sultan Chand& Sons, New Delhi ,
Reference Books	
1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
2	R.K.Chopra – Office Management – Himalaya Publishing House
3	J.C.Deneyer - Office Management
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389
2	https://www.youtube.com/watch?v=rqoMeEAFxMo
3	https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	S	S	M	M	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Allied - 1	Agricultural Economy of India	4			4
Pre-requisite	Basic knowledge in Agricultural Economy	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To know the agricultural economy of India To understand the condition of agricultural labours To acquire knowledge on land reforms To aware about Agricultural Marketing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the Agricultural Economy of the India and measure the development of agriculture in India				K2
2	Identify the problems and prospects of Indian agriculture and importance of green revolution.				K2
3	Study the agricultural marketing, pricing and their effect marketing system				K2
4	Outline the land tenure and land ceiling system in India				K1
5	Understand the role of agricultural banks for rural economic development				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					12--hours
Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity –Rural poverty. Agriculture : Special Features and – Causes of Backwardness–Measures for the Development of Agriculture–Progress of Agriculture during the plan period.					
Unit:2					12--hours
Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Incomlaborasures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation– Problems and Prospects.					
Unit:3					12--hours
Agricultural Marketing and Pricing :Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – ImportanceofPriceStability– CausesandconsequencesofPricefluctuations–Agricultural Price commission– minimum Prices for Agricultural goods–Procurement policy.					
Unit:4					12--hours
Land Tenure system in India – Need for land Reform- abolition of intermediaries –Tenancy Legislation–Land ceiling–Land Reforms and land Tenure: Meaning of Land Tenure–Types – Abolition of intermediaries – Effects Measures to ensure the security of Tenure – Importance of Land Reforms – Various Measures.					
Unit:5					10--hours

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance :Co-operative banks and commercial banks –NABARD.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60--hours
Text Book(s)		
1	IndianAgriculture:Problems,ProgressandProspects - SankaranS	
2	Indian Economy - Ruddar DuttandSundaram	
Reference Books		
1	TheIndian Economy - Dhingra	
2	IndianEconomicProblems - Alak Ghosh	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
3		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	M

*S-Strong; M-Medium; L-Low



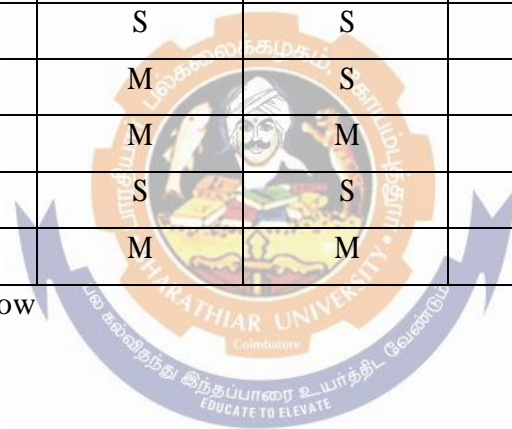
Second Semester

Course code		L	T	P	C
Core- 3	Financial Accounting	4			4
Pre-requisite	Basic Knowledge in Accounting	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To explore various methods of calculating and recording depreciation To make them to understand about royalties and investment accounts To offer an idea about single entry system of accounts To promote knowledge about departmental and branch accounting To inculcate knowledge about hire purchase and installment system of accounting 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Describing the concepts based on depreciation and its methods in books of accounts.				K1
2	Outline about the nature of Investment and Royal excluding Sublease.				K2
3	Identifying the essential characteristics of single entry system.				K3
4	Applying the basic concepts of departmental and branch accounting.				K4
5	Familiarize the procedure relating to hire purchase and installment in books of Accounts				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		18--hours			
Accounting for Depreciation – Depreciation Meaning- Causes -need and significance of depreciation- methods of providing depreciation- Straight line, Written down Value, Annuity, Sinking fund (Excluding changing method of Depreciation) . Reserves and Provision.					
Unit:2		18--hours			
Single Entry system-meaning and features-Statement of affairs method and Conversion method					
Unit:3		18--hours			
Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches					
Unit:4		19--hours			
Hire purchase and instalment systems including Hire Purchasing Trading account- Goods onsale or Return					
Unit:5		15--hours			
Royalty including Sublease - Human Resource Accounting and Inflation Accounting (Theory only)					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
		Total Lecture hours			90--hours

Text Book(s)	
1	Advanced Accountancy - R.L.Gupta & M.Radhasamy
2	Advanced Accountancy - S.P.Jain & K.L.Narang
Reference Books	
1	Advanced Accountancy - M.C.Shukla & T.S.Grewal
2	Finanacial Accounting - T.S.Reddy & A.Murthy
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf
2	https://nios.ac.in/media/documents/Seccou1224New/ch_12.pdf
3	www.accountinghub-online.com/accounting-foi-hie-purchase
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	L

*S-Strong; M-Medium; L-Low



Course code		L	T	P	C
Core- 4	Principles of Marketing	4			4 4
Pre-requisite	Basic knowledge in Marketing	Syllabus Version	2022- 2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To conceptualize an idea about marketing and related terms 2. To provide insight about various forms and types of marketing 3. To analyze various components of marketing channels 4. To understand various concepts relating to consumer behavior 5. To introduce the components of marketing mix 6. To understand the importance of retailing in today's context 7. To understand emerging marketing trends and regulatory mechanisms 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Defining the various concepts and terms related to marketing				K1
2	Explaining about various marketing functions				K2
3	Understanding terms of consumer behaviour and examined about different concepts related to consumers.				K2
4	Identifying the marketing mix and its elements				K1
5	Understanding different provisions related to trends in emerging markets.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					18--hours
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing - Marketing Ethics -Career Opportunities in Marketing- Marketing and Government: Bureau of Indian Standards- Agmark					
Unit:2					18--hours
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information					
Unit:3					18--hours
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing					
Unit:4					19--hours
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen– Importance of retailing in today's context					

Unit:5		15--hours
New Approaches in Marketing: –E-marketing –Tele marketing -Web-Based Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Social responsibility in marketing - Ethics in Marketing -Consumerism – Consumer Protecting – Rights of consumers-Forward Trading in Commodities		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90--hours
Text Book(s)		
1	Marketing Management - Rajan Sexena	
2	Principles of Marketing - Philip Kotler & Gary Armstrong	
3	Marketing Management - V.S. Ramasamy and Namakumari	
4	Marketing Management – S.A.Sherlekar and R.Krishnamoorthy, Himalaya Publishing House	
Reference Books		
1	Marketing - William G.Zikmund & Michael D'Amico	
2	Marketing - R.S.N.Pillai & Bagavathi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf	
2	http://www.himpub.com/documents/Chapter903.pdf	
3	http://www.himpub.com/documents/Chapter903.pdf	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Allied 2	Economic Analysis	4			4
Pre-requisite	Basic knowledge in Economics	Syllabus Version	2022-	2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To recall the fundamentals of micro economics To get insight on law of demand, supply and theories of production To analyse the pricing in different market structure To know the theories on wages, rent, interest and profit. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand The Fundamentals of Micro Economic And Theory Consumer Behaviour				K2
2	Learn the concepts of demand and elasticities of demand				K2
3	Understand theories of production, cost and revenue concepts				K2
4	Analyse the price and output determination under various market structures				K4
5	Acquire knowledge on theories of productivity and wages				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		12--hours			
SCOPE AND METHODOLOGY: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics.					
Unit:2		12--hours			
ELEMENTS OF DEMAND : Demand Analysis – Demand Schedule – Law of Demand – Demand Curve – Elasticity of Demand – Price, Income and Cross – Consumer’s Surplus.					
Unit:3		12--hours			
THEORY OF PRODUCTION: Factors of Production – Law of Diminishing Returns – Law of Variable Proportions – Return to Scale – Law of Supply - Cost and Revenue – Concepts and Curves.					
Unit:4		12--hours			
PRODUCT PRICING : Market Definition – Types – Equilibrium Under Perfect Competition of Firm and Industry – Pricing – Pricing Under Perfect Competition, Monopoly – Price Discrimination – Pricing Under Monopolistic Competition – Pricing under Oligopoly.					
Unit:5		10--hours			
FACTOR PRICING – Marginal Productivity Theory – Theories of wages, rent, interest and profit.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					60--hours

Text Book(s)	
1	EconomicAnalysis - S.Sankaran
2	PrincipalsofEconomics - Seth M.L.
Reference Books	
1	MicroEconomicTheory - M.L.Jhingan
2	EconomicAnalysis - S.Sankaran
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	





**Third
Semester**

Course code		L	T	P	C
Core- 5	Higher Financial Accounting	4			4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide insight about maintaining partnership accounts To promote understanding about maintaining books of accounts at the time of retirement To offer understanding about dissolution and insolvency of partnership To facilitate knowledge about individual insolvency and claims To promote knowledge about human resource and inflation accounting 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understanding the basic concepts of partner and procedures related to calculation of ratios.				K2
2	Acquiring the principle at the time of retirement in the books of partner				K1
3	Analyzing dissolution and insolvency of firms and individuals.				K4
4	Evaluate the insolvency or loss of individuals or firms.				K5
5	Examine the concepts based on voyage, Human resource and inflation accounting.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.					
Unit:2		18--hours			
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Installments only.					
Unit:3		15--hours			
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.					
Unit:4		15--hours			
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss					
Unit:5		10--hours			
Voyage Accounts – Investment Accounts					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, NewDelhi.
2	Reddy & Murthy, "Financial Accounting", Margham Publicatuions, Chennai, 2004.
3	Dr. M. A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi.
Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi .
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., NewDelhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf
2	https://ncert.nic.in/textbook/pdf/leac102.pdf
3	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	L
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	M

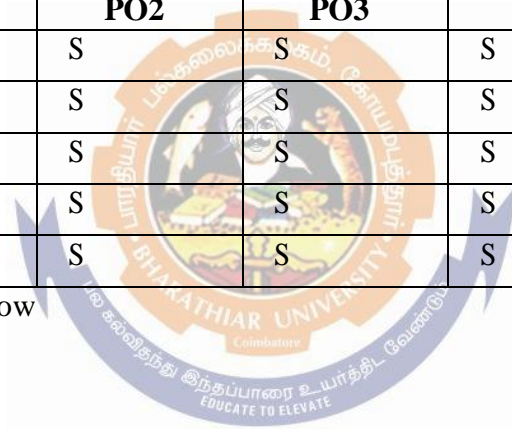
*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 6	Commercial Law	4			4
Pre-requisite	Basic knowledge in Commercial Law	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about basics of business contract To create knowledge about the regulations of agency system To understand the rules of indemnity and guarantee To offer knowledge about the sale and transfer of goods and the applicable laws and regulations 					
Expected Course Outcomes:					
1	Assessing the various elements related business law and contract				K5
2	Interpreting different type of contract and its features				K2
3	Explain about the agency system related to creation and termination of agency				K5
4	Compare between rights and duties of indemnity , guarantee				K5
5	Examine the distinct between sale and agreement to sell and its features				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		12--hours			
Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.					
Unit:2		12--hours			
Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.					
Unit:3		10--hours			
Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification– Conditions and effects – Termination of Agency.					
Unit:4		12--hours			
Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.					
Unit:5		12--hours			
Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					60--hours

Text Book(s)	
1	N.D.Kapoor ----- Business Laws – Sulthan Chand & Sons
2	R.S.N. Pillai and Bagavathy ----- Business Laws- S.Chand & Co
Reference Books	
1	M.C.Kuchhal---- Mercantile Law---Vikas Publications
2	K.R.Bulchandani-----BusinessLaw --- Himalaya PublishingHouse
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://legislative.gov.in/sites/default/files/A1872-09.pdf
2	https://www.acecollege.in/CITS_Upload/Downloads/Books/1029_File.pdf
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low



Course code		L	T	P	C
Core- 7	Principles of Management	4			4
Pre-requisite	Basic knowledge in Management	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide understanding about basic terminologies of management To explore the fundamental principles, process and steps in management including planning To develop knowledge about organizing function in business To explore the concept of motivation in organizational context To generate ideas about effective communication in the business 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Explaining the concepts based on management and its features				K2
2	Summarizing the principles and importance of planning				K2
3	Interpreting various concepts based on organization and its element				K2
4	Examining the determinants of behaviour and motivation theories				K4
5	Understanding the need and techniques of communication in management				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		10--hours			
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.					
Unit:2		12--hours			
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.					
Unit:3		12--hours			
Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.					
Unit:4		13--hours			
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.					
Unit:5		11--hours			
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60--hours
Text Book(s)		
1	The Principles of Management - Rustom S. Davan	
2	Business Organization and Management - Y. K. Bhushan	
3	Business Management – Chatterjee	
Reference Books		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar – Pagare	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf	
2	https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core-8	Business Application Software I	4			4
Pre-requisite	Basic knowledge in MS Word and MS Excel	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to: Understand the basic framework and how to work in Ms-Word and Ms-Excel.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To know the basics on MS Word				K2
2	To study formatting features in MS Word				K2
3	To understand the concept of mail merge				K2
4	To gain knowledge on excel operations				K2
5	To acquire knowledge on Managing and Analyzing Complex Worksheet				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		9 --hours			
Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.					
Unit:2		8 --hours			
Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.					
Unit:3		8 --hours			
Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.					
Unit:4		9--hours			
Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.					
Unit:5		9 --hours			
Spread sheet : An Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45--hours
Text Book(s)		
1	SanjaySaxena, “MS-Office2000”, VikasPublishingHousePrivateLtd.	
Reference Books		
1	TimothyJ.O’LearyandLindaiO’Leary, “MS-Office“, IRWIN/McGrawHill.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=DzTCFsdXMP4	
2	https://www.youtube.com/watch?v=IUAq9r5B9Go	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	S	M	M
CO3	S	M	M	M	M
CO4	M	S	M	M	M
CO5	S	M	M	M	M

*S-Strong; M-Medium; L-Low

Course code			L	T	P	C
Allied 3		Mathematics for Business	4			4
Pre-requisite		Basic knowledge in Mathematics	Syllabus Version	2022-	2023	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> Understand and apply basics of applications of mathematics in business Make the students to be ready for solving business problems using mathematical operations. Provide insight knowledge about variables, constants and functions. Gain the knowledge on integral calculus and determining definite and indefinite functions. Analyze the linear programming problem by using graphical solution and simple method. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.					K2
2	Recall the basic concepts of addition and multiplication analysis and input and output analysis.					K1
3	Explain of variables, constants and functions and evaluate the first and second order derivatives.					K2
4	Interpret integral calculus and determining definite and indefinite functions.					K2
5	Analyze the linear programming problem by using graphical solution and simple method.					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
12--hours						
Set Theory–Arithmetic and Geometric Series–Simple and Compound Interest–Effective rate of Interest–Sinking Fund–Annuity–Present Value–Discounting of Bills–True Discount–Banker’s Gain.						
Unit:2						
14--hours						
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix–Solution of Simultaneous Linear Equations–Input-Output Analysis.						
Unit:3						
12--hours						
Variables, Constants and Functions–Limit of Algebraic Functions–Simple Differentiation of Algebraic Functions–Meaning of Derivations–Evaluation of First and Second Order Derivatives–Maxima and Minima–Application to Business Problems.						
Unit:4						
10--hours						
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions–Integration by Parts.						
Unit:5						
10--hours						
Linear Programming Problem–Formation–Solution by Graphical Method Solution by Simple Method.						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		60--hours
Text Book(s)		
1	Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21	
2	Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi	
3	Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co&Ltd,Newdelhi	
Reference Books		
1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD	
4	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

*S-Strong; M-Medium; L-Low



**Fourth
Semester**

Text Book(s)	
1	S.P. Jain & K.L. Narang , “Advanced Accounting”, Kalyani Publications, New Delhi.
2	Gupta R.L. & Radhaswamy M. , ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	Dr. M.A. Arulanandam, Dr. K.S. Raman , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L. , “Advanced Accountancy”, S. Chand & Co., New Delhi
3	Reddy & Murthy , “Financial Accounting”, Margham Publications, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238
2	http://www.fimt-ggsipu.org/study/bcom202.pdf
3	http://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf
4	https://www.bing.com/videos/search?q=youtube+videos+on+corporate+accounting&docid=608009069960966369&mid=A58A95880433907E2FF8A58A95880433907E2FF8&view=detail&FORM=VIRE
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code			L	T	P	C
Core- 10		Computer Applications in Business	4			4
Pre-requisite		Basic knowledge in computer	Syllabus Version			2022-2023
Course Objectives:						
The main objectives of this course are to:						
1. To introduce the concept of computer and its various parts.						
2. To explain the concept of data base management system and Management information system.						
3. To provide insight about networking and basics of internet						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the various concepts relating to computer and its various parts					K1
2	Understand the meaning of software's, operating system etc					K2
3	Understanding the meaning and utility of database management system					K2
4	Evaluate the various aspects of management information system					K5
5	Generating more ideas regarding the use of internet for business purpose					K6
1	Recall various terms of computer and its part					K1
2	Understand the meaning of software, operating system, programming language and its features					K2
3	Comparing Data Vs Information and its management system					K2
4	Understanding about various concepts of management information system					K2
5	Explain about networking and elements based on internet					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						12--hours
Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.						
Unit:2						12--hours
Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters- Database Processing: Data Vs. Information – Database Management Systems: Meaning -Components – Uses – Limitations – Types.						
Unit:3						12--hours
Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource –Business Process Outsourcing.						
Unit:4						12--hours
Networking – Meaning – Types - Internet: Meaning – Internet Basis - World Wide Web – InternetAccess – Internet Addressing – Search Engines – Electronic Mail.						

Unit:5		10--hours
Recent Trends : Industry 4.0- Meaning , Definition ,Goals and Design Principles- Big Data Analytics and Artificial Intelligence – Meaning and Definition - Why?- History – Internet of Things -Applications of IOT – Cyber Security- Cyber Crime and its Classification		
Unit:6	Contemporary Issues	60 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	45--hours
Text Book(s)		
1	Fundamentals of Information Technology - Alexis Leon & Mathews Leon	
2	Information Technology for Management - Henry C. Lucas	
3.	P.Kaliraj and T.Devi – Big Data Applications in Industry 4.0 , 2022, CRC Press	
4	P.Kaliraj and T.Devi- Artificial Intelligence Theory , Models and Applications, 2022, CRC Press, Taylor and Francis Group	
Reference Books		
1	Computers and Commonsense - Roger Hunt and John Shellery	
2	Management Information System - Dr. S.P. Rajagopalan	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.studocu.com/row/document/metropolitan-international-university/computer-application/computer-applications-in-business-notes/27185866	
2	https://drive.google.com/file/d/1NyIN-iGNtcHEdR0nfHIN0GsWX7kVvCPP/view	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 11	Company Law and Secretarial Practice	4			4
Pre-requisite	Basic knowledge in law	Syllabus version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To develop a strong foundation regarding corporate laws and provisions To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies To provide insights about corporate secretaryship and rules relating to company meetings. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the fundamentals of corporate law				K1
2	Identify the role, responsibilities, appointment and liabilities of corporate directors				K2
3	Analyzing various winding up procedures, regulations and formalities under law				K4
4	Examine the role of corporate secretaryship and specific conditions				K4
5	Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		12--hours			
Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.					
Unit:2		12--hours			
Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors					
Unit:3		12--hours			
Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).					
Unit:4		12-hours			
Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.					

Unit:5		10--hours
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman’s speech – Writing of Minutes.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		60`--hours
Text Book(s)		
1	M.C.Shukla and S.S.Gulshan----Principles of Company Law ---- S.Chand &Co.,	
2	M.C.Shukla and S.S.Gulshan ----- S.Chand & Co.,	
Reference Books		
1	N.D.Kapoor----Company Law--- Sultan Chand & Sons	
2	M.C.Kuchhal----Secretarial Practice --- Vikas Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://deepgyan.com/company-law-2013-notes-pdf-for-cs-executive/	
2	https://www.bing.com/videos/search?q=indian+companies+act+2013+pdf+download&qvvt=indian+companies+act+2013+pdf+download&view=detail&mid=28B5988DBED400F0A66928B5988DBED400F0A669&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26qvvt%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26FORM%3DVDRE	
3	https://www.bing.com/videos/search?q=videos+on+company+law+in+India+2013&view=detail&mid=9B465521E916B7FEB2F59B465521E916B7FEB2F5&FORM=VIRE	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

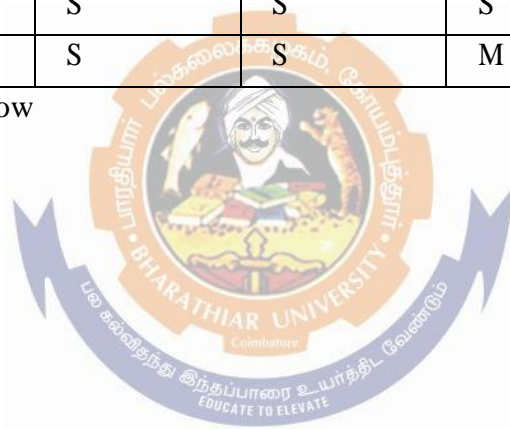
*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 12	Executive Business Communication	3			3
Pre-requisite	Basic knowledge in Business Communication	Syllabus rsion		2022- 2023	
Course Objectives:					
The main objectives of this course are to:					
1. To provide information on effective business communication and techniques to respond to business queries.					
2. To provide knowledge about banking correspondence and company secretarial correspondence					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the importance of effective business communication				K2
2	Understand the intricacies of responding to business related queries				K2
3	Categorizing effective correspondence with banks, insurance and agencies				K3
4	Examine effective response to company secretarial correspondence				K4
5	Analyze new innovative and effective ideas for business communication				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		8--hours			
Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.					
Unit:2		9--hours			
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.					
Unit:3		8--hours			
Banking Correspondence - Insurance Correspondence - Agency Correspondence.					
Unit:4		7--hours			
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)					
Unit:5		11--hours			
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					45--hours
Text Book(s)					
1	Rajendra Pal Korahill , “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.				
2	Ramesh, MS, & C. C Pattanshetti , “Business Communication”, R.Chand&Co, New Delhi, 2003.				

Reference Books	
1	Rodriquez M V , “Effective Business Communication Concept” Vikas Publishing Company,2003.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A
2	
3	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low



Course code		L	T	P	C
ALLIED IV	STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basic knowledge on Statistics for Business	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of the course are able to					
<ol style="list-style-type: none"> 1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.	K2			
2	Recall measures of dispersion.	K1			
3	Execute correlation and regression analysis.	K3			
4	Understand the different types of moving averages.	K2			
5	Analyze interpolation and probability	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	INTRODUCTIONS	12 hours			
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems					
Unit:2	MEASURES OF DISPERSION	10 hours			
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.					
Unit:3	CORRELATION AND REGRESSION ANALYSIS	12 hours			
Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression					
Unit:4	TIME SERIES	12 hours			
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.					

Unit:5	INTERPOLATION	12 hours
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60 hours
Text Book(s)		
1	Statistical Methods by S.P. Gupta	
2	Business Mathematics and Statistics by P. Navaneetham	
3	Statistics by R.S.N. Pillai and V. Bagavathi	
Reference Books		
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor	
2	Applied General Statistics by Frederick E.Croxtton and Dudley J. Cowden	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low



**Fifth
Semester**

Course code		L	T	P	C
Core- 13	Corporate Accounting- II	4			4
Pre-requisite	Basic knowledge in Company Accounts	Syllabus	rsion	2022-	2023
Course Objectives:					
1. To understand the concept of mergers and acquisitions 2. To familiarize with holding company accounts 3. To prepare the final accounts of banking companies 4. To prepare the accounts of insurance companies 5. To assist the preparation of electricity companies accounts					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts and methods of preparing accounts under mergers and acquisitions				K1
2	Understand various methods of preparing holding company accounts				K2
3	Understand various methods of preparing and assessing final accounts of banking companies				K2
4	Analyze the final accounts of insurance companies				K4
5	Analyze the accounting statements of electricity companies				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		20--hours			
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction					
Unit:2		18--hours			
Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).					
Unit:3		17--hours			
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.					
Unit:4		15--hours			
Insurance Company accounts: General Insurance and Life Insurance(New format only) - Under IRDA 2000					
Unit:5		18--hours			
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Indian Accounting Standards – Financial Reporting Practice (Theoretical Aspects)					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					90--hours

Text Book(s)	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi. 5. Shukla M.C.
2	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.bing.com/videos/search?q=accounting+for+holding+companies&docid=608020215401752240&mid=0F32057D615B472ADCFB0F32057D615B472ADCFB&view=detail&FORM=VIRE
2	https://www.yourarticlelibrary.com/accounting/amalgamation-of-companies/problems-on-amalgamation-and-external-reconstruction/82261
3	https://www.bmscw.edu.in/files/StudyMaterials/BCom/III-BCom/5th%20Sem_B%20Com_AA%20UNIT%201_NOTES.pdf
4	https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 14	Banking Theory Law and Practices	4			4
Pre-requisite	Basic knowledge in Banking	Syllabus version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about the working of banking industry To understand the basic understanding of loan disbursement policies of banks To provide insights about various documents used in banking services 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remembering the various terms and concepts used in banking industry				K1
2	Understanding the various process and activities of accounts in banks				K2
3	Outline various features of cheques for easy and simple banking				K2
4	Examine the various loans and advance related process in banks				K4
5	Classifying various kind of documents involved in banking services				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking -- Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks – Credit Creation by commercial Banks					
Unit:2		15--hours			
Central Bank – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks. State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scenario					
Unit:3		15--hours			
Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account. Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying banker – banker lien.					
Unit:4		18--hours			
Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheque. Duties of holder & holder in due course-					
Unit:5		10--hours			
Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.					
Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card,					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75--hours

Text Book(s)	
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2	Basu : Theory and Practice of Development Banking
3	Reddy & Appanniah : Banking Theory and Practice
Reference Books	
1	Natarajan & Gordon : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf
2	https://www.studocu.com/in/document/karnataka-state-law-university/banking-law/law-of-banking-notes-for-unit-wise/6902283
3	https://www.bdu.ac.in/cde/SLM/SLM_SAMPLE/BCom-Bank-Management.pdf
4	https://www.economicdiscussion.net/india/money-market/money-market-in-india-features-structure-constituents-participants-and-defects/31348
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 15	Cost Accounting	4			4
Pre-requisite	Basic knowledge in Accounting	Syllabus version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the concept and various components of costing To assist preparation of accounts under process costing To familiarize with the techniques of operating costing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts of costing and costing methods				K1
2	Analyze the various elements of costing				K4
3	Explain the labour wage payment system				K2
4	Outline the cost under process costing system				K2
5	Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.					
Unit:2		15--hours			
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.					
Unit:3		15--hours			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.					
Unit:4		15--hours			
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					
Unit:5		13--hours			
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2	R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3	S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005
Reference Books	
1	V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005
2	M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2	https://www.bing.com/videos/search?PC=U523&q=vIDEO+LECTURE+IN+cOST+aCCOUNTING&ru=%2fsearch%3ffORM%3dU523DF%26PC%3dU523%26q%3dvIDEO%2bLECTURE%2bIN%2bcOST%2baCCOUNTING&view=detail&mmscn=vwrc&mid=D4E6F22C7E60037DB9D0D4E6F22C7E60037DB9D0&FORM=WRVORC
3	https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehrP_bDCI/view
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	M	M

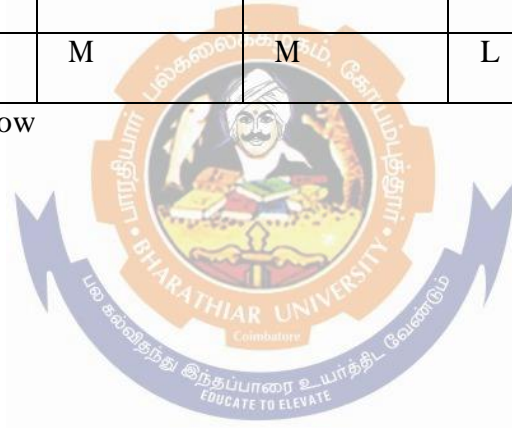
*S-Strong; M-Medium; L-Low

Course code			L	T	P	C
Core- 16		Income Tax Law and Practices	4			4
Pre-requisite		Basic knowledge in law	Syllabus version	2022-2023		
Course Objectives:						
The main objectives of this course are to:						
1. To understand the various concepts of income tax and related terminologies						
2. To familiarize with calculation if income under different heads						
3. To understand the process of set off and carry forward of losses while computing total income						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Outline the various terminologies related to income tax					K1
2	Understand the method of calculating and levying tax					K2
3	Apply the various tax laws and available provisions in tax computations					K3
4	Evaluate the set off and carry forward of losses while calculating personal income					K5
5	Analyze self-assessment of income and tax computation					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)					15--hours
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.						
Unit:2						20--hours
Heads of Income: Income from Salaries – Income from House Property.						
Unit:3						20--hours
Profit and Gains of Business or Profession – Capital Gains						
Unit:4						15--hours
Income from Other Sources.– Deductions from Gross Total Income.						
Unit:5						18--hours
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.						
Unit:6	Contemporary Issues					2 hours
Expert lectures, online seminars - webinars						
					Total Lecture hours	90--hours
Text Book(s)						
1	Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi					
Reference Books						
1	Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers					

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.bing.com/videos/search?PC=U523&q=video+1%3Becture+in+Income+tax&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvideo%2bl%253Becture%2bin%2bIncome%2btax&view=detail&mmscn=vwrc&mid=F8694500529A30E8E535F8694500529A30E8E535&FORM=WRVORC
2	
3	
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L
CO4	S	S	L	M	M
CO5	S	M	M	L	L

*S-Strong; M-Medium; L-Low



Course code			L	T	P	C
Core 17	Business Application Software II		4			4
Pre-requisite	Basic knowledge in MS PowerPoint and MS Access		Syllabus Version	2022-2023		
Course Objectives:						
The main objectives of this course are to: Understand the basic framework and how to work in MS – PowerPoint and MS - Access						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts computer applications using MS-PowerPoint					K2
2	Create and do effective presentation for the business meeting using power point presentation.					K2
3	Understand the basic concepts computer applications using MS-Access					K2
4	Generate the database using MS-Access					K2
5	Examine the Filtering and Querying Tables					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1					9--hours	
Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides -Menus, Toolbars and Navigation in PowerPoint.						
Unit:2					8--hours	
Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.						
Unit:3					9--hours	
Microsoft Access: Database Overview – Creating Database – Creating database through Table Wizard – Modifying Table.						
Unit:4					9--hours	
Creating a Table – Rename Columns – Saving the Database – Relationships – Forms.						
Unit:5					8--hours	
Filtering and Querying Tables – Crating Reports and Mailing Labels – Sharing Information between Applications.						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45--hours
Text Book(s)		
1	SanjaySaxena, “MS-Office2000”, VikasPublishingHousePrivateLtd.	
Reference Books		
1	TimothyJ.O’LearyandLindaiO’Leary, “MS-Office“, IRWIN/McGrawHill.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Elective 1 C	Business Finance	4			4
Pre-requisite	Basic knowledge in Finance	Syllabus version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
1. To understand the various concept relating to finance					
2. To familiarize with the basics of financial planning					
3. To analyze various sources and forms of finance					
4. To understand the various dimensions of capital market and their components					
5. To provide knowledge about capitalization and related theories					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline various concepts relating to finance				K2
2	List the various techniques of financial planning				K2
3	Analyze various sources and forms of finance				K4
4	Examine the various dimensions of capital market and their components				K4
5	List the capitalization concept and related theories for decision making				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
15--hours					
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions					
Unit:2					
15--hours					
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance - Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Public Deposits, Trade Credit Bank Credit – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.					
Unit:3					
15--hours					
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
Unit:4					
15--hours					
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
Unit:5					
13--hours					
Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance and Irrelevance.					
Unit:6					
Contemporary Issues					
2 hours					
Expert lectures, online seminars - webinars					

	Total Lecture hours	75--hours
Text Book(s)		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management - Saravanavel	
Reference Books		
1	Financial Management - L.Y. Pandey	
2	Financial Management - M.Y. Khan and Jain	
3	Financial Management - S.C. Kuchhal	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	http://www.jiwaji.edu/pdf/ecourse/management/Unit-%203%20capital%20structure.pdf	
2	corporatefinanceinstitute.com/resources/knowledge/finance/capital-structure-overview/	
3	https://efinancemanagement.com/dividend-decisions/dividend-theories	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	M	S	M	M	M



Course code		L	T	P	C
Elective 1 B	Brand Management	4			4
Pre-requisite	Basic knowledge in Brand Management	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of branding To compare and analyze brand positioning and brand image building To analyze the impact of brand on customer behavior To familiarize with brand rejuvenation and monitoring To provide insight on essential branding strategies 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of branding and related terms				K1
2	Compare brand image building and brand positioning strategies				K2
3	Analyze the impact of brand, brand loyalty and brand audit.				K4
4	Explain the brand rejuvenation and brand monitoring process				K4
5	Apply various strategies for brand building and monitoring				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
				15--hours	
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.					
Unit:2					
				15--hours	
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building					
Unit:3					
				15--hours	
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit					
Unit:4					
				15--hours	
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.					
Unit:5					
				13--hours	
Brand Strategies: Designing and implementing branding strategies – Case studies					
Unit:6					
Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars					
				Total Lecture hours	
				75--hours	

Text Book(s)	
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002
3	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
Reference Books	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	opykitab.com/Brand-Management-by-Ranjeet-Verma
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	M	M
CO4	S	S	S	S	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Elective 1 C	Fundamentals of Insurance	4			4
Pre-requisite	Basic knowledge about Insurance	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of insurance To familiarize with the concept of working of agency To understand various forms of underwriting To provide knowledge about the formation of insurance companies To acquaint with the basic principles of different types of insurance 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the different concepts of insurance and its working				K1
2	Explain the concept of agent and its working system				K2
3	Evaluate the functions of agents and various forms of underwriting				K5
4	Analyze the various actuarial aspects relating to insurance companies				K4
5	List the basic principles of insurance and various types of it.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development					
Unit:2					
Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.					
Unit:3					
Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.					
Unit:4					
Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels					
Unit:5					
Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75--hours
Text Book(s)		
1	Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi. .	
2	Insurance Regulatory Development Act 1999	
Reference Books		
1	Life Insurance Corporation Act 1956	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	M	S	S
CO3	S	S	M	M	M
CO4	S	M	M	S	M
CO5	S	M	M	S	S



**Sixth
Semester**

Course code		L	T	P	C
Core- 18	Management Accounting	4			4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the various components of management accounting and related terms To understand analysis using ratio, working capital management and marginal costing To familiarize with budget preparation and budgetary control tools 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the various concepts relating to management accounting				K2
2	Analyze financial statements using ratio analysis				K4
3	Evaluate the working capital management of companies				K5
4	Comparing various alternatives using marginal costing and decision making				K2
5	Analyze new budget and budgetary control for organizations				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		20-- hours			
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.					
Unit:2		18-- hours			
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.					
Unit:3		17-- hours			
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.					
Unit:4		15-- hours			
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.					
Unit:5		18--hours			
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
	Total Lecture hours	90-- hours			

Text Book(s)	
1	Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004. 2.. 3. 4.
2	Sharma and S.K.Gupta "Management Accounting", Kalyani Publishers, New Delhi,2006
Reference Books	
1	. S.P. Jain and KL. Narang , "Cost and Management Accounting", Kalyani Publishers, New Delhi
2	S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf
2	https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 19	Principles of Auditing	4			4
Pre-requisite	Basic knowledge in Auditing	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
1. To understand the various concepts of auditing and the procedure for the conduct of internal audit					
2. To familiarize with the process of valuing assets and liabilities					
3. To understand the process of auditing the joint stock companies and investigation mechanism					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the important concept and rules relating to auditing				K1
2	Outline the techniques and applicability of internal audit				K2
3	Analyze the valuation of assets and liabilities in business				K4
4	Analyze the accounts and auditing the joint stock companies				K4
5	Examine about investigation and auditing of computerized accounts				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		20--hours			
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes					
Unit:2		18--hours			
Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.					
Unit:3		17--hours			
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.					
Unit:4		15--hours			
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.					
Unit:5		18--hours			
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90--hours
Text Book(s)		
1	B.N. Tandon, “Practical Auditing”, S Chand Company Ltd	
Reference Books		
1	.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London	
2	Spicer and Pegler, “Auditing: Khatalia’s Auditing” 4. Kamal Gupta, “Auditing “ , Tata Mcgriall Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf	
2	https://www.himpub.com/documents/Chapter3442.pdf	
3		
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code			L	T	P	C
Core- 20		Indirect Taxes	4			4
Pre-requisite		Basic knowledge in Tax	Syllabus Version	2022-2023		
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To understand the applicability of indirect taxes in India To familiarize with the calculation and execution of goods and service tax in India To understand the working of custom law in India 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various concepts relating to Indirect tax regime in India					K1
2	Analyze the concept and applicability of GST in businesses					K4
3	Compare the GST regime with other indirect tax laws prior to it					K2
4	Illustrate GST system in own business and other prototypes					K2
5	Examine the custom law and related duties and taxes					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
						12-- hours
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues						
Unit:2						
						15-- hours
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.						
Unit:3						
						15-- hours
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.						
Unit:4						
						15--hours
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.						

Unit:5		16--hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75--hours
Text Book(s)		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore.	
Reference Books		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf	
2	https://www.bing.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0E36717DFF9357992F1E0E3671&FORM=VIRE	
4		
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Core -21	Computer Applications: MS Word And MS Excel and Tally Practical	4	-	-	-
Pre-requisite	Basics knowledge in MS Word and MS Excel	Syllabus Version	2021-22		
Course Objectives:					
The main objectives of this course are to: <ol style="list-style-type: none"> 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on MS-office 3. To inculcate knowledge over programs in Tally. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2			
2	Creating and preparing the programmes in Tally package	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
MS WORD and MSEXCEL		15 Hours			
<ol style="list-style-type: none"> 1. CreatethefrontpageofaNewsPaper. 2. Typeadocumentandperformthefollowing: <ol style="list-style-type: none"> i. Changeaparagraphintotwocolumnncashbook. ii. Changeaparagraphusingbullets(or)numberingformat. iii. Findanywordandreplaceitwithanotherwordindocument. 3. Prepareaclasstimetableusingatablemenu. 4. Prepareamailmergeforaninterviewcallletter. 5. Develop the Students Mark List worksheet and calculate total,average and save it. Specify the Result also (Field names: S.NO, Name of the student,course,mark1,mark2,mark3,total, average and result). 6. Design a chart projecting the cash estimate of a concern in the forthcoming years. 7. Create a Pivot table showing the performance of the salesmen's. 					
Tally		30 Hours			
<ol style="list-style-type: none"> 1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. InventoryInformation–StockSummary 6. InventoryInformation–GodownCreationandalteration 7. FinalAccounts 					

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 2 A	Entrepreneurial development	4			4
Pre-requisite	Basic knowledge about entrepreneurship	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of entrepreneurship and related initiatives To provide insights about the setting up of startups To familiarize with the institutional services to entrepreneur To provide knowledge about various financial support available to the entrepreneurs To provide knowledge about various subsidies and incentives available for entrepreneurs 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the importance and role of entrepreneurship as an economic activity				K1
2	Explain the various process of setting up a startup				K2
3	Outline the various institutional services to entrepreneur				K2
4	Analyze the various financial institution available to support entrepreneurs				K4
5	List the various subsidies and incentives available for entrepreneurs				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					15--hours
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.New trends in Entrepreneurship-					
Unit:2					15--hours
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report- Start-up initiatives by Government – Policy Initiatives -Make in India					
Unit:3					15--hours
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIIC and commercial bank.					
Unit:4					15--hours
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
Unit:5					13--hours
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.					
Unit:6		Contemporary Issues			2 hours
Expert lectures, online seminars - webinars					
				Total Lecture hours	75--hours

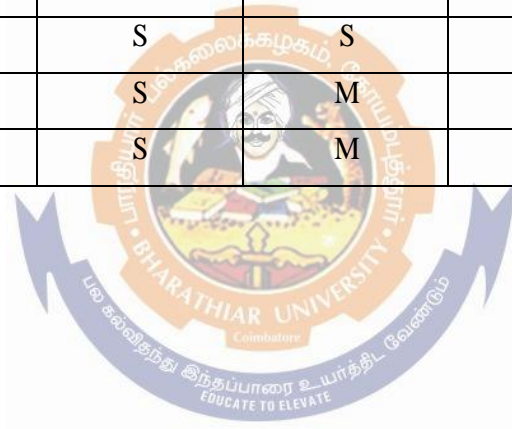
Text Book(s)	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
Reference Books	
1	Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.bing.com/videos/search?q=videos+lecture+on+Entrepreneurship+development&view=detail&mid=80F189D37600ABFF945880F189D37600ABFF9458&FORM=VIRE
2	https://youtu.be/JaymOioQ7jE
3	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

Course code		L	T	P	C
Elective 2 B	Supply chain management	4			4
Pre-requisite	Basic knowledge in marketing	Syllabus version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the importance of supply chain management To provide insight about various strategies of supply chain management To understand the importance of strategic alliance in supply chain management To understand the process of procurement and outsourcing To acquaint knowledge about smart pricing strategies and customer value measures 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the importance of supply chain management in the modern times				K1
2	Outline the various strategies in supply chain management				K2
3	Examine the concept of retailer supplier partnership				K4
4	Analyze the process of procurement, outsourcing and e-procurement				K4
5	List the ideas about smart pricing strategies and measuring customer values				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
				15--hours	
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
Unit:2					
				15--hours	
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
Unit:3					
				15--hours	
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
Unit:4					
				15--hours	
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
Unit:5					
				13--hours	
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
Unit:6					
Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars					
				Total Lecture hours	
				75--hours	
Text Book(s)					

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
Reference Books	
1	Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M



Course code		L	T	P	C
Elective 2 C	Principles of Web Designing	4			4
Pre-requisite	Basic knowledge about internet	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about working in HTML To understand the working of XML To understand the basic and advanced process of java scripting To provide insights about the CGI and server side scripting To provide knowledge about the various data base tools 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the basic working in HTML and graphics				K2
2	Explain the working of XML				K2
3	Apply the basic and advanced process of java scripting				K3
4	Analyze the CGI and server side scripting				K4
5	Explain the various web database tools in web designing				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15--hours			
HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.					
Unit:2	Title of the Unit (Capitalize each Word)	15--hours			
XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary					
Unit:3	Title of the Unit (Capitalize each Word)	15--hours			
Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML					
Unit:4	Title of the Unit (Capitalize each Word)	15-hours			
CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side					
Unit:5	Title of the Unit (Capitalize each Word)	12--hours			
Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75--hours
Text Book(s)		
1	Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI)	
Reference Books		
1	PERL & CGI by Elizabeth Castro (Pearson Education)	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	M	M



Course code		L	T	P	C
Elective 3 A	Financial Markets	4			4
Pre-requisite	Basic knowledge about financial market	Syllabus	rsion	2022-	2023
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of financial market To analyze the working and components of corporate securities market To evaluate the functioning of stock exchanges in India To evaluate the role of banks and intermediaries in financial market To provide insights about the new models and innovative trends in financing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the basic concepts of financial market				K1
2	Analyze the working and components of corporate securities market				K4
3	Explain the functioning of stock exchanges in India				K4
4	Explain the role of banks and intermediaries in financial market				K4
5	Apply various trends and new modes in financing				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
				15--hours	
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.					
Unit:2					
				15--hours	
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
Unit:3					
				15--hours	
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
Unit:4					
				15--hours	
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
Unit:5					
				13-hours	
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,					
Unit:6					
Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars					
				Total Lecture hours	
				75--hours	

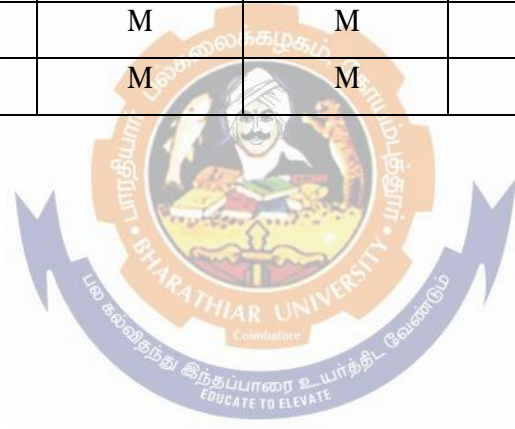
Text Book(s)	
1	Financial Markets and Services- E.Gorden K.Natarajan
2	Financial Markets and Institutions – Dr.S.Gurusamy
3	
4	
Reference Books	
1	Financial Institutions and Markets - Bhole
2	Financial Markets , Institutions and services- N.K.Gupta
3	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://unacademy.com/content/bank-exam/study-material/indian-international-finance-system/financial-market-in-india/
2	
3	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Elective 3 B	Insurance Legislative Framework	4			4
Pre-requisite	Basic knowledge in insurance	Syllabus version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about the basics of Insurance act To provide awareness about the provisions of LIC act To offer knowledge about insurance regulatory and development authority act To offer insights about consumer protection act To familiarize about the concept and working of ombudsman 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Illustrate the various aspects of insurance act				K2
2	Outline the various provisions of LIC act				K2
3	Explain the various provisions relating to insurance regulatory and development authority act				K4
4	Analyze the various provisions of consumer protection act				K4
5	Explain the role of ombudsman scheme				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Insurance Act 1938					
Unit:2		15--hours			
LIC Act 1956					
Unit:3		15--hours			
Insurance Regulatory & Development Authority Act 1999					
Unit:4		15--hours			
Consumer protection Act 1985 applicable to Insurance Companies					
Unit:5		13--hours			
Ombudsman scheme					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
	Total Lecture hours	75--hours			
Text Book(s)					
1	Mishra M. N: Insurance principles and practice; S Chand & co. New				

Reference Books	
1	Delhi Insurance Regulatory Development Acts 1999
2	Life Insurance Corporation Acts 1956
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	S	M	S	S
CO4	S	M	M	M	M
CO5	S	M	M	M	L



ELECTIVE PAPER

Course code	-	PROJECT AND VIVA VOCE	L	T	P	C
Elective – 3 C		Major Project	-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	Syllabus Version		2022-2023	
Course Objectives:						
The main objectives of this course are to:						
1. The students will get on-the-job training and experience.						
2. The students will gain knowledge on problem identification and solutions.						
3. The students will gain a complete knowledge on the program and the course outcome.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain about how to collect literature.					K2
2	Implement problem identification and will frame tool for collecting data					K3
3	Evaluate and get practical exposure on the framed objective.					K5
4	Execute and generate the procedure of compiling the collected data by using analysis					K3,K6
5	Summarize and execute report writing, and will get complete knowledge of the course.					K2,K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6 – Create						
Textbook(s)						
1	C.R. Kothari, “Research Methodology Methods and Techniques”, Second Edition, New Delhi: New Age International publisher, 2004					
Reference Books						
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014					
2	Robert B Burns, Introduction to Research Methods, SAGE Publications					
Course Designed By: Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand						
Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	M	S	M	S	S	
CO2	S	S	S	S	S	
CO3	S	S	S	S	S	
CO4	S	S	S	S	S	
CO5	S	S	S	S	M	
*S-Strong; M-Medium; L-Low						

B. Com.

Syllabus

AFFILIATED COLLEGES

Program Code: 2AA

2022– 2023 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.COM program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Students will able to understand the concepts of commerce.
PEO2	Programme aims to develop comprehensive professional skills which are required for commerce graduates.
PEO3	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting
PEO4	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA
PEO5	Students can do commerce oriented research and consequence of this, they can become Professors in Colleges and Universities

Program Specific Outcomes (PSOs)	
After the successful completion of B.COM program, the students are expected to	
PSO1	To provide strong base on the course relevant to the area of commerce which helps to choose their career
PSO2	To enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions.
PSO3	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
PSO4	Empower the students with necessary competencies and decision making skills to foster the innovative thinking to become an entrepreneur
PSO5	Strengthen the students to become expert in the field of communication with ethical consciousness.

Program Outcomes (POs)	
On successful completion of the B.COM program	
PO1	Build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry.
PO2	Develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance etc.
PO3	Inculcate the students to nurture their skills in personal, interpersonal, intellectual and others skills to develop their professional career and growth.
PO4	Disseminate students to develop decision making and problem solving skills to undertake their own venture as a feasible career option.
PO5	Orient and motive the students to develop the needed knowledge in business and academics to develop their employability

BHARATHIAR UNIVERSITY :: COIMBATORE 641 046

Bachelor of Commerce Curriculum (Affiliated Colleges)

(For the students admitted during the academic year 2022 – 23 onwards)

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
FIRST SEMESTER								
I		Language-I	2	6	-	50	50	100
II		English-I	4	6	-	50	50	100
III		Core I Principles Of Accountancy	4	6	-	50	50	100
III		Core II – Business Organization & Office Management	4	6	-	50	50	100
III		Allied Paper I – Agricultural Economy of India	4	4	-	50	50	100
IV		Environmental Studies#	2	2	-	-	50	50
Total			20	30		250	300	550
SECOND SEMESTER								
I		Language-II	2	6	-	50	50	100
II		English-II	2	4	-	25	25	50*
		Language Proficiency for Employability	2	2		25	25	50*
		http://kb.naanmudhalvan.in/Special:FilePath/Cambridge_Course_Details.pdf						
III		Core III – Financial Accounting	4	6	-	50	50	100
III		Core IV – Principles of Marketing	4	6	-	50	50	100
III		Allied Paper II – Economic Analysis	4	4	-	50	50	100
IV		Value Education – Human Rights#	2	2	-	-	50	50
Total			20	30		250	300	550
THIRD SEMESTER								
I		Language -III	2	4		50	50	100
II		English -III	2	4		50	50	100
III		Core V – Higher Financial Accounting	4	5		50	50	100
III		Core VI – Commercial Law	4	4		50	50	100
III		Core VII – Principles of Management	4	4		50	50	100
III		Core VIII – Business Application Software-I	3	3		30	45	75
III		Allied : III - Mathematics for Business	4	4		50	50	100
IV		Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9	2	-		25	75	100

		m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&oid=100738103855604184250&rtpof=true&sd=true						
IV		Tamil@/Advanced Tamil#(or)Non-Major Elective-I Yoga for Human Excellence # /Women's Rights # Constitution of India #	2	2		-	50	50
		Total	27	30			355	470
								825
FOURTH SEMESTER								
I		Language -IV	2	4			50	100
II		English- IV	2	4			50	100
III		Core IX – Corporate Accounting-I	4	5			50	100
III		Core X–Computer Applications in Business	4	4			50	100
III		CoreXI–Company Law and `Secretarial Practice	4	4			50	100
III		CoreXII – Executive Business Communication	3	3			30	75
III		Allied: IV:Statistics for Business	4	4			50	100
IV		Skill based Subject-II: Naan Mudhalvan -Office Fundamentals http://kb.naanmudhalvan.in/Bharathiar_University_(BU)	2	-			25	75
IV		Tamil @ / Advanced Tamil # (or)Non-major elective -II: General Awareness#	2	2			50	50
		Total	27	30			355	470
								825
FIFTH SEMESTER								
III		Core XIII –Corporate Accounting- II	4	6			50	100
III		Core XIV – Banking Theory Law and Practices	4	5			50	100
III		CoreXV– Cost Accounting	4	5			50	100
III		CoreXVI–IncomeTax Law and Practice	4	6			50	100
III		Core XVII -Business Application Software II	3	3			30	75
III		Elective-I:	4	5			50	100
IV		Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I)	2				25	75
								100

		http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf						
		Total	25	30		305	370	675
		SIXTH SEMESTER						
III		Core XVIII – Management Accounting	4	6		50	50	100
III		Core XIX-Principles of Auditing	4	6		50	50	100
III		CoreXX-Indirect Taxes	4	5		50	50	100
III		Core XXI:Computer Applications:MS-Word MS Excel and Tally9.2 –Practical	3	-	3	30	45	75
III		Elective–II:	3	5		30	45	75
III		Elective–III:	3	5		30	45	75
IV		Skill based Subject-IV-Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bharathiar_University_(BU)	2			25	75	100
v		Extension Activities @	2	-	-	50	-	50
		TOTAL	25	27	3	315	360	675
		GRAND TOTAL	144	180				4100

- * English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks.
- Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.

@ No University Examinations. Only Continuous Internal Assessment(CIA)

No Continuous Internal Assessment (CIA). Only University Examinations.

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Business Finance
	B	Brand Management
	C	Fundamentals of Insurance
Elective – II	A	Entrepreneurial Development
	B	Supply Chain Management
	C	Principles of Web Designing
Elective - III	A	Financial Markets
	B	Insurance Legislative Framework
	C	Project Work



First Semester

Course code		L	T	P	C
Core -1	Principles of Accountancy	4			4
Pre-requisite	Basic knowledge in Accountancy	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To enable the students to learn basic Principles of Accountancy. To make the students skillfully to prepare and present the final accounts of sole trader. To learn about various types of errors and calculation of depreciation in accounts. To understand about bank reconciliation statement and accounting for professionals To provide knowledge about consignment and joint ventures 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recalling Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.				K1
2	Understanding the steps involved in locating errors and prepare them to understand the preparation of final accounts for sole traders.				K3
3	Outline the concepts of Bills of exchange, Average due date and Account Current				K2
4	Examine the concepts of consignment and joint venture.				K4
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		17--hours			
Fundamentals of Book Keeping – Accounting -Definition – Accounting Concepts and Conventions- Accounting Terms-. -Double Entry System -Accounting Equation – Journal – Ledger –Subsidiary books – Trial balance. .					
Unit:2		18--hours			
Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet- Adjustments: Closing stock -Outstanding Expenses Accrued Income- Income Received in Advance– Bad debts – Bad debts provisions-Depreciation-Adjustment entries – Errors and rectification.					
Unit:3		15--hours			
Bill of exchange- Accommodation bills – Average due date – Account current					
Unit:4		20--hours			
Accounting for consignments and Joint ventures					
Unit:5		18--hours			
Bank Reconciliation statement – Accounts of Professionals and Non-profit Organization: Receipts and Payments and Income and Expenditure account and Balance sheet					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90--hours
Text Book(s)		
1.	S.P. Jain and K.L.Narang - Principles of Accountancy, Kalyani Publishers	
2	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy	
3	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,	
4	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons	
Reference Books		
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers	
2	A.Murthy -Financial Accounting – Margham Publishers	
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites,Other Online resources etc.]		
1	https://www.bing.com/search?PC=U523&q=principles+of+accounting+lecture+notes+pdf&first=11&FORM=PERE#	
2	https://www.bing.com/search?q=principles+of+accountancy+swayam+notes&qs=NWU&pq=principles+of+accountancy+swayam+notes&sc=10-38&cvid=C2F0B455F5724BABB04ED049FC405BDA&FORM=QBRE&sp=1#	
3	https://youtu.be/FFC7fYpnC0M	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 2	Business Organization and Office Management	4			4
Pre-requisite	Basic knowledge in Management	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
1. To understand different forms of organization					
2. To understand various factors affecting business organization and functioning of stock exchange					
3. To provide insight about office functioning, data processing system and EDP					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.				K2
2	Analyzing the business factors which are involved in sources of finance.				K4
3	Explaining the functioning of stock exchanges SEBI, DEMAT of shares.				K2
4	Remembering office functions, layout and accommodation.				K1
5	Outlining office equipments and EDP.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					17--hours
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.					
Unit:2					20--hours
Location of Business – Factors influencing location, localization of industries- Size of firms- Trade Association-Chamber of Commerce.					
Unit:3					17--hours
Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares-					
Unit:4					20--hours
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing					
Unit:5					14--hours
Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.					
Unit:6		Contemporary Issues			2 hours
Expert lectures, online seminars - webinars					
Total Lecture hours					90--hours

Text Book(s)	
1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
3	Saksena – Business Administration and Management – Sahitya Bhavan
4	C.B.Gupta, Business Organisation, Sultan Chand& Sons, New Delhi ,
Reference Books	
1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
2	R.K.Chopra – Office Management – Himalaya Publishing House
3	J.C.Deneyer - Office Management
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389
2	https://www.youtube.com/watch?v=rqoMeEAFxMo
3	https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	S	S	M	M	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Allied - 1	Agricultural Economy of India	4			4
Pre-requisite	Basic knowledge in Agricultural Economy	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To know the agricultural economy of India To understand the condition of agricultural labours To acquire knowledge on land reforms To aware about Agricultural Marketing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the Agricultural Economy of the India and measure the development of agriculture in India				K2
2	Identify the problems and prospects of Indian agriculture and importance of green revolution.				K2
3	Study the agricultural marketing, pricing and their effect marketing system				K2
4	Outline the land tenure and land ceiling system in India				K1
5	Understand the role of agricultural banks for rural economic development				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					12--hours
Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity –Rural poverty. Agriculture : Special Features and – Causes of Backwardness–Measures for the Development of Agriculture–Progress of Agriculture during the plan period.					
Unit:2					12--hours
Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Incomlaborasures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation– Problems and Prospects.					
Unit:3					12--hours
Agricultural Marketing and Pricing :Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – ImportanceofPriceStability– CausesandconsequencesofPricefluctuations–Agricultural Price commission– minimum Prices for Agricultural goods–Procurement policy.					
Unit:4					12--hours
Land Tenure system in India – Need for land Reform- abolition of intermediaries –Tenancy Legislation–Land ceiling–Land Reforms and land Tenure: Meaning of Land Tenure–Types – Abolition of intermediaries – Effects Measures to ensure the security of Tenure – Importance of Land Reforms – Various Measures.					
Unit:5					10--hours

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance :Co-operative banks and commercial banks –NABARD.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		60--hours
Text Book(s)		
1	IndianAgriculture:Problems,ProgressandProspects - SankaranS	
2	Indian Economy - Ruddar DuttandSundaram	
Reference Books		
1	TheIndian Economy - Dhingra	
2	IndianEconomicProblems - Alak Ghosh	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
3		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	M

*S-Strong; M-Medium; L-Low



Second Semester

Course code		L	T	P	C
Core- 3	Financial Accounting	4			4
Pre-requisite	Basic Knowledge in Accounting	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To explore various methods of calculating and recording depreciation To make them to understand about royalties and investment accounts To offer an idea about single entry system of accounts To promote knowledge about departmental and branch accounting To inculcate knowledge about hire purchase and installment system of accounting 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Describing the concepts based on depreciation and its methods in books of accounts.				K1
2	Outline about the nature of Investment and Royal excluding Sublease.				K2
3	Identifying the essential characteristics of single entry system.				K3
4	Applying the basic concepts of departmental and branch accounting.				K4
5	Familiarize the procedure relating to hire purchase and installment in books of accounts				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		18--hours			
Accounting for Depreciation – Depreciation Meaning- Causes -need and significance of depreciation- methods of providing depreciation- Straight line, Written down Value, Annuity, Sinking fund (Excluding changing method of Depreciation) . Reserves and Provision.					
Unit:2		18--hours			
Single Entry system-meaning and features-Statement of affairs method and Conversion method					
Unit:3		18--hours			
Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches					
Unit:4		19--hours			
Hire purchase and instalment systems including Hire Purchasing Trading account- Goods onsale or Return					
Unit:5		15--hours			
Royalty including Sublease - Human Resource Accounting and Inflation Accounting (Theory only)					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					90--hours

Text Book(s)	
1	Advanced Accountancy - R.L.Gupta & M.Radhasamy
2	Advanced Accountancy - S.P.Jain & K.L.Narang
Reference Books	
1	Advanced Accountancy - M.C.Shukla & T.S.Grewal
2	Finanacial Accounting - T.S.Reddy & A.Murthy
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf
2	https://nios.ac.in/media/documents/Seccou1224New/ch_12.pdf
3	www.accountinghub-online.com/accounting-foi-hie-purchase
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 4	Principles of Marketing	4			4 4
Pre-requisite	Basic knowledge in Marketing	Syllabus Version	2022- 2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To conceptualize an idea about marketing and related terms 2. To provide insight about various forms and types of marketing 3. To analyze various components of marketing channels 4. To understand various concepts relating to consumer behavior 5. To introduce the components of marketing mix 6. To understand the importance of retailing in today's context 7. To understand emerging marketing trends and regulatory mechanisms 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Defining the various concepts and terms related to marketing				K1
2	Explaining about various marketing functions				K2
3	Understanding terms of consumer behaviour and examined about different concepts related to consumers.				K2
4	Identifying the marketing mix and its elements				K1
5	Understanding different provisions related to trends in emerging markets.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		18--hours			
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing - Marketing Ethics -Career Opportunities in Marketing- Marketing and Government: Bureau of Indian Standards- Agmark					
Unit:2		18--hours			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information					
Unit:3		18--hours			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing					
Unit:4		19--hours			
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen– Importance of retailing in today's context					

Unit:5		15--hours
New Approaches in Marketing: –E-marketing –Tele marketing -Web-Based Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Social responsibility in marketing - Ethics in Marketing -Consumerism – Consumer Protecting – Rights of consumers-Forward Trading in Commodities		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90--hours
Text Book(s)		
1	Marketing Management - Rajan Sexena	
2	Principles of Marketing - Philip Kotler & Gary Armstrong	
3	Marketing Management - V.S. Ramasamy and Namakumari	
4	Marketing Management – S.A.Sherlekar and R.Krishnamoorthy, Himalaya Publishing House	
Reference Books		
1	Marketing - William G.Zikmund & Michael D’Amico	
2	Marketing - R.S.N.Pillai & Bagavathi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf	
2	http://www.himpub.com/documents/Chapter903.pdf	
3	http://www.himpub.com/documents/Chapter903.pdf	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Allied 2	Economic Analysis	4			4
Pre-requisite	Basic knowledge in Economics	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To recall the fundamentals of micro economics To get insight on law of demand, supply and theories of production To analyse the pricing in different market structure To know the theories on wages, rent, interest and profit. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand The Fundamentals of Micro Economic And Theory Consumer Behaviour				K2
2	Learn the concepts of demand and elasticities of demand				K2
3	Understand theories of production, cost and revenue concepts				K2
4	Analyse the price and output determination under various market structures				K4
5	Acquire knowledge on theories of productivity and wages				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		12--hours			
SCOPE AND METHODOLOGY: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics.					
Unit:2		12--hours			
ELEMENTS OF DEMAND : Demand Analysis – Demand Schedule – Law of Demand – Demand Curve – Elasticity of Demand – Price, Income and Cross – Consumer’s Surplus.					
Unit:3		12--hours			
THEORY OF PRODUCTION: Factors of Production – Law of Diminishing Returns – Law of Variable Proportions – Return to Scale – Law of Supply - Cost and Revenue – Concepts and Curves.					
Unit:4		12--hours			
PRODUCT PRICING : Market Definition – Types – Equilibrium Under Perfect Competition of Firm and Industry – Pricing – Pricing Under Perfect Competition, Monopoly – Price Discrimination – Pricing Under Monopolistic Competition – Pricing under Oligopoly.					
Unit:5		10--hours			
FACTOR PRICING – Marginal Productivity Theory – Theories of wages, rent, interest and profit.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					60--hours

Text Book(s)	
1	EconomicAnalysis - S.Sankaran
2	PrincipalsofEconomics - Seth M.L.
Reference Books	
1	MicroEconomicTheory - M.L.Jhingan
2	EconomicAnalysis - S.Sankaran
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	





Third Semester

Course code		L	T	P	C
Core- 5	Higher Financial Accounting	4			4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide insight about maintaining partnership accounts To promote understanding about maintaining books of accounts at the time of retirement To offer understanding about dissolution and insolvency of partnership To facilitate knowledge about individual insolvency and claims To promote knowledge about human resource and inflation accounting 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understanding the basic concepts of partner and procedures related to calculation of ratios.				K2
2	Acquiring the principle at the time of retirement in the books of partner				K1
3	Analyzing dissolution and insolvency of firms and individuals.				K4
4	Evaluate the insolvency or loss of individuals or firms.				K5
5	Examine the concepts based on voyage, Human resource and inflation accounting.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.					
Unit:2		18--hours			
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Installments only.					
Unit:3		15--hours			
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.					
Unit:4		15--hours			
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss					
Unit:5		10--hours			
Voyage Accounts – Investment Accounts					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, NewDelhi.
2	Reddy & Murthy, "Financial Accounting", Margham Publicatuions, Chennai, 2004.
3	Dr. M. A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi.
Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi .
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., NewDelhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf
2	https://ncert.nic.in/textbook/pdf/leac102.pdf
3	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	L
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 6	Commercial Law	4			4
Pre-requisite	Basic knowledge in Commercial Law	Syllabus Version			2022-2023
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about basics of business contract To create knowledge about the regulations of agency system To understand the rules of indemnity and guarantee To offer knowledge about the sale and transfer of goods and the applicable laws and regulations 					
Expected Course Outcomes:					
1	Assessing the various elements related business law and contract				K5
2	Interpreting different type of contract and its features				K2
3	Explain about the agency system related to creation and termination of agency				K5
4	Compare between rights and duties of indemnity , guarantee				K5
5	Examine the distinct between sale and agreement to sell and its features				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					12--hours
Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.					
Unit:2					12--hours
Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.					
Unit:3					10--hours
Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification– Conditions and effects – Termination of Agency.					
Unit:4					12--hours
Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.					
Unit:5					12--hours
Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars - webinars					
					Total Lecture hours
					60--hours

Text Book(s)	
1	N.D.Kapoor ----- Business Laws – Sulthan Chand & Sons
2	R.S.N. Pillai and Bagavathy ----- Business Laws- S.Chand & Co
Reference Books	
1	M.C.Kuchhal---- Mercantile Law---Vikas Publications
2	K.R.Bulchandani-----BusinessLaw --- Himalaya PublishingHouse
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://legislative.gov.in/sites/default/files/A1872-09.pdf
2	https://www.acecollege.in/CITS_Upload/Downloads/Books/1029_File.pdf
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 7	Principles of Management	4			4
Pre-requisite	Basic knowledge in Management	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide understanding about basic terminologies of management To explore the fundamental principles, process and steps in management including planning To develop knowledge about organizing function in business To explore the concept of motivation in organizational context To generate ideas about effective communication in the business 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Explaining the concepts based on management and its features				K2
2	Summarizing the principles and importance of planning				K2
3	Interpreting various concepts based on organization and its element				K2
4	Examining the determinants of behaviour and motivation theories				K4
5	Understanding the need and techniques of communication in management				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		10--hours			
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.					
Unit:2		12--hours			
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.					
Unit:3		12--hours			
Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.					
Unit:4		13--hours			
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.					
Unit:5		11--hours			
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		60--hours
Text Book(s)		
1	The Principles of Management - Rustom S. Davan	
2	Business Organization and Management - Y. K. Bhushan	
3	Business Management - Chatterjee	
Reference Books		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar - Pagare	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf	
2	https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	M

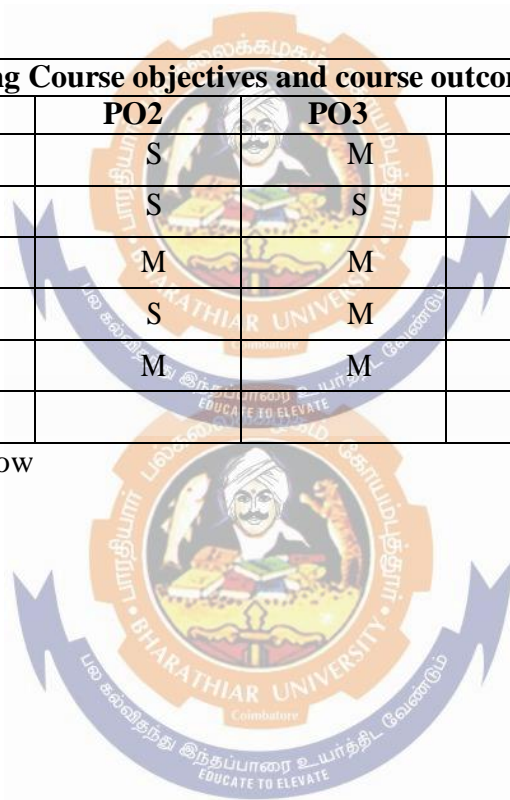
*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core -8	Business Application Software I	4			4
Pre-requisite	Basic knowledge in MS Word and MS Excel	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to: Understand the basic framework and how to work in Ms-Word and Ms-Excel.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To know the basics on MS Word				K2
2	To study formatting features in MS Word				K2
3	To understand the concept of mail merge				K2
4	To gain knowledge on excel operations				K2
5	To acquire knowledge on Managing and Analyzing Complex Worksheet				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		9 --hours			
Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.					
Unit:2		8 --hours			
Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.					
Unit:3		8 --hours			
Mail Merge – Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents – Macros – Inserting Headers and Footer – Recording macros.					
Unit:4		9--hours			
Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.					
Unit:5		9 --hours			
Spread sheet : An Overview – Creating Worksheet – Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars - webinars					
				Total Lecture hours	45--hours
Text Book(s)					
1	Sanjay Saxena, “MS-Office 2000”, Vikas Publishing House Private Ltd.				

Reference Books	
1	TimothyJ.O’LearyandLindaiO’Leary,“MS-Office“,IRWIN/McGrawHill.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=DzTCFsdXMP4
2	https://www.youtube.com/watch?v=IUAq9r5B9Go
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	S	M	M
CO3	S	M	M	M	M
CO4	M	S	M	M	M
CO5	S	M	M	M	M

*S-Strong; M-Medium; L-Low



Course code		L	T	P	C
Allied 3	Mathematics for Business	4			4
Pre-requisite	Basic knowledge in Mathematics	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. 5. Analyze the linear programming problem by using graphical solution and simple method. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.				K2
2	Recall the basic concepts of addition and multiplication analysis and input and output analysis.				K1
3	Explain of variables, constants and functions and evaluate the first and second order derivatives.				K2
4	Interpret integral calculus and determining definite and indefinite functions.				K2
5	Analyze the linear programming problem by using graphical solution and simple method.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					12--hours
Set Theory–Arithmetic and Geometric Series–Simple and Compound Interest–Effective rate of Interest–Sinking Fund–Annuity–Present Value–Discounting of Bills–True Discount–Banker’s Gain.					
Unit:2					14--hours
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix–Solution of Simultaneous Linear Equations–Input-Output Analysis.					
Unit:3					12--hours
Variables, Constants and Functions–Limit of Algebraic Functions–Simple Differentiation of Algebraic Functions–Meaning of Derivations–Evaluation of First and Second Order Derivatives–Maxima and Minima–Application to Business Problems.					
Unit:4					10--hours
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions–Integration by Parts.					
Unit:5					10--hours
Linear Programming Problem–Formation–Solution by Graphical Method Solution by Simple Method.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		60--hours
Text Book(s)		
1	Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21	
2	Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi	
3	Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co&Ltd,Newdelhi	
Reference Books		
1	G.K.Ranganath, C.S.Sampangiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD	
4	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

*S-Strong; M-Medium; L-Low



Fourth Semester

Course code		L	T	P	C
Core- 9	Corporate Accounting I	4			4
Pre-requisite	Basic knowledge in company accounts	Syllabus rsion		2022- 2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide basic understanding about the accounts relating to shares and debentures To analyze the final accounts of companies To explore various methods for the valuation of goodwill To assist preparation of books of accounts during liquidation of companies 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Explaining about the basic provisions towards issue of shares in market				K2
2	Understanding the concepts of debenture and its accounting				K2
3	Analyze the companies final accounts and Managerial Remuneration				K4
4	Estimating methods of goodwill and shares				K5
5	Examine various procedures related to liquidation of companies				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue-Meaning of Bonus Issue					
Unit:2		15-hours			
Redemption of Preference Shares. Debentures – Issue and Redemption- Sinking Fund Method (excluding Open Market operations)					
Unit:3		15--hours			
Final Accounts of Companies - Calculation of Managerial Remuneration.					
Unit:4		15--hours			
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.					
Unit:5		13--hours			
Liquidation of Companies - Statement of Affairs -Deficiency a/c.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	S.P. Jain & K.L. Narang , “Advanced Accounting”, Kalyani Publications, New Delhi.
2	Gupta R.L. & Radhaswamy M. , ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	Dr. M.A. Arulanandam, Dr. K.S. Raman , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L. , “Advanced Accountancy”, S. Chand & Co., New Delhi
3	Reddy & Murthy , “Financial Accounting”, Margham Publications, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238
2	http://www.fimt-ggsipu.org/study/bcom202.pdf
3	http://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf
4	https://www.bing.com/videos/search?q=youtube+videos+on+corporate+accounting&docid=608009069960966369&mid=A58A95880433907E2FF8A58A95880433907E2FF8&view=detail&FORM=VIRE
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 10	Computer Applications in Business	4			4
Pre-requisite	Basic knowledge in computer	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
1. To introduce the concept of computer and its various parts.					
2. To explain the concept of data base management system and Management information system.					
3. To provide insight about networking and basics of internet					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the various concepts relating to computer and its various parts				K1
2	Understand the meaning of software's, operating system etc				K2
3	Understanding the meaning and utility of database management system				K2
4	Evaluate the various aspects of management information system				K5
5	Generating more ideas regarding the use of internet for business purpose				K6
1	Recall various terms of computer and its part				K1
2	Understand the meaning of software, operating system, programming language and its features				K2
3	Comparing Data Vs Information and its management system				K2
4	Understanding about various concepts of management information system				K2
5	Explain about networking and elements based on internet				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		12--hours			
Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.					
Unit:2		12--hours			
Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters- Database Processing: Data Vs. Information – Database Management Systems: Meaning -Components – Uses – Limitations – Types.					
Unit:3		12--hours			
Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource –Business Process Outsourcing.					
Unit:4		12--hours			
Networking – Meaning – Types - Internet: Meaning – Internet Basis - World Wide Web – InternetAccess – Internet Addressing – Search Engines – Electronic Mail.					

Unit:5		13--hours
Recent Trends : Industry 4.0- Meaning , Definition ,Goals and Design Principles- Big Data Analytics and Artificial Intelligence – Meaning and Definition - Why?- History – Internet of Things -Applications of IOT – Cyber Security- Cyber Crime and its Classification		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	60--hours
Text Book(s)		
1	Fundamentals of Information Technology - Alexis Leon & Mathews Leon	
2	Information Technology for Management - Henry C. Lucas	
3.	P.Kaliraj and T.Devi – Big Data Applications in Industry 4.0 , 2022, CRC Press	
4	P.Kaliraj and T.Devi- Artificial Intelligence Theory , Models and Applications, 2022, CRC Press, Taylor and Francis Group	
Reference Books		
1	Computers and Commonsense - Roger Hunt and John Shellery	
2	Management Information System - Dr. S.P. Rajagopalan	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.studocu.com/row/document/metropolitan-international-university/computer-application/computer-applications-in-business-notes/27185866	
2	https://drive.google.com/file/d/1NyIN-iGNtcHEdR0nfHIN0GsWX7kVvCPP/view	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 11	Company Law and Secretarial Practice	4			4
Pre-requisite	Basic knowledge in law	Syllabus version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To develop a strong foundation regarding corporate laws and provisions To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies To provide insights about corporate secretaryship and rules relating to company meetings. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the fundamentals of corporate law				K1
2	Identify the role, responsibilities, appointment and liabilities of corporate directors				K2
3	Analyzing various winding up procedures, regulations and formalities under law				K4
4	Examine the role of corporate secretaryship and specific conditions				K4
5	Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		12--hours			
Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.					
Unit:2		12--hours			
Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors					
Unit:3		12--hours			
Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court					
Unit:4		12-hours			
Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.					

Unit:5		10--hours
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman’s speech – Writing of Minutes.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	60`--hours
Text Book(s)		
1	M.C.Shukla and S.S.Gulshan----Principles of Company Law ---- S.Chand &Co.,	
2	M.C.Shukla and S.S.Gulshan ----- S.Chand & Co.,	
Reference Books		
1	N.D.Kapoor----Company Law--- Sultan Chand & Sons	
2	M.C.Kuchhal----Secretarial Practice --- Vikas Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://deepgyan.com/company-law-2013-notes-pdf-for-cs-executive/	
2	https://www.bing.com/videos/search?q=indian+companies+act+2013+pdf+download&qvvt=indian+companies+act+2013+pdf+download&view=detail&mid=28B5988DBED400F0A66928B5988DBED400F0A669&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26qvvt%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26FORM%3DVDRE	
3	https://www.bing.com/videos/search?q=videos+on+company+law+in+India+2013&view=detail&mid=9B465521E916B7FEB2F59B465521E916B7FEB2F5&FORM=VIRE	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

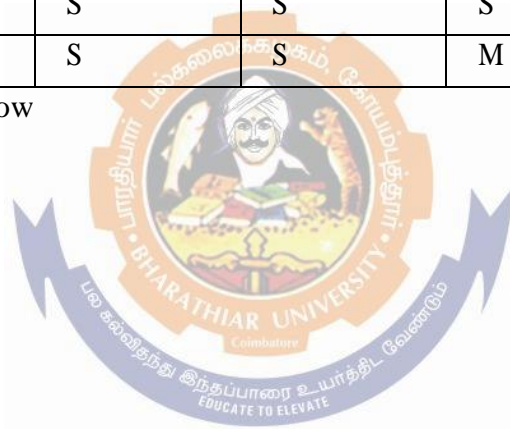
*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 12	Executive Business Communication	3			3
Pre-requisite	Basic knowledge in Business Communication	Syllabus revision		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
1. To provide information on effective business communication and techniques to respond to business queries.					
2. To provide knowledge about banking correspondence and company secretarial correspondence					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the importance of effective business communication				K2
2	Understand the intricacies of responding to business related queries				K2
3	Categorizing effective correspondence with banks, insurance and agencies				K3
4	Examine effective response to company secretarial correspondence				K4
5	Analyze new innovative and effective ideas for business communication				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		8--hours			
Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.					
Unit:2		9--hours			
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.					
Unit:3		8--hours			
Banking Correspondence - Insurance Correspondence - Agency Correspondence.					
Unit:4		7--hours			
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)					
Unit:5		11--hours			
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars - webinars					
Total Lecture hours					45--hours
Text Book(s)					
1	Rajendra Pal Korahill , “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.				
2	Ramesh, MS, & C. C Pattanshetti , “Business Communication”, R.Chand&Co, New Delhi, 2003.				

Reference Books	
1	Rodriquez M V , “Effective Business Communication Concept” Vikas Publishing Company,2003.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A
2	
3	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low



Course code		L	T	P	C
ALLIED IV	STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basic knowledge on Statistics for Business	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of the course are able to					
<ol style="list-style-type: none"> 1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.	K2			
2	Recall measures of dispersion.	K1			
3	Execute correlation and regression analysis.	K3			
4	Understand the different types of moving averages.	K2			
5	Analyze interpolation and probability	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	INTRODUCTIONS	12 hours			
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems					
Unit:2	MEASURES OF DISPERSION	10 hours			
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.					
Unit:3	CORRELATION AND REGRESSION ANALYSIS	12 hours			
Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression					
Unit:4	TIME SERIES	12 hours			
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.					

Unit:5	INTERPOLATION	12 hours
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60 hours
Text Book(s)		
1	Statistical Methods by S.P. Gupta	
2	Business Mathematics and Statistics by P. Navaneetham	
3	Statistics by R.S.N. Pillai and V. Bagavathi	
Reference Books		
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor	
2	Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low



**Fifth
Semester**

Course code		L	T	P	C
Core- 13	Corporate Accounting- II	4			4
Pre-requisite	Basic knowledge in Company Accounts	Syllabus	rsion	2022-	2023
Course Objectives:					
1. To understand the concept of mergers and acquisitions 2. To familiarize with holding company accounts 3. To prepare the final accounts of banking companies 4. To prepare the accounts of insurance companies 5. To assist the preparation of electricity companies accounts					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts and methods of preparing accounts under mergers and acquisitions				K1
2	Understand various methods of preparing holding company accounts				K2
3	Understand various methods of preparing and assessing final accounts of banking companies				K2
4	Analyze the final accounts of insurance companies				K4
5	Analyze the accounting statements of electricity companies				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		20--hours			
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction					
Unit:2		18--hours			
Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).					
Unit:3		17--hours			
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.					
Unit:4		15--hours			
Insurance Company accounts: General Insurance and Life Insurance(New format only) - Under IRDA 2000					
Unit:5		18--hours			
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Indian Accounting Standards – Financial Reporting Practice (Theoretical Aspects)					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi. 5. Shukla M.C.
2	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.bing.com/videos/search?q=accounting+for+holding+companies&docid=608020215401752240&mid=0F32057D615B472ADCFB0F32057D615B472ADCFB&view=detail&FORM=VIRE
2	https://www.yourarticlelibrary.com/accounting/amalgamation-of-companies/problems-on-amalgamation-and-external-reconstruction/82261
3	https://www.bmscw.edu.in/files/StudyMaterials/BCom/III-BCom/5th%20Sem_B%20Com_AA%20UNIT%201_NOTES.pdf
4	https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 14	Banking Theory Law and Practices	4			4
Pre-requisite	Basic knowledge in Banking	Syllabus version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about the working of banking industry To understand the basic understanding of loan disbursement policies of banks To provide insights about various documents used in banking services 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remembering the various terms and concepts used in banking industry				K1
2	Understanding the various process and activities of accounts in banks				K2
3	Outline various features of cheques for easy and simple banking				K2
4	Examine the various loans and advance related process in banks				K4
5	Classifying various kind of documents involved in banking services				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking -- Branch Banking Universal Banking & Banking Markets -- Functions of Modern commercial Banks - Balance Sheet of commercial Banks -- Credit Creation by commercial Banks					
Unit:2		15--hours			
Central Bank -- Functions -- Credit Control Measures -- Quantitative and Selective Credit control measures -- Role of RBI in regulating and controlling banks. State Bank of India -- Its special place in the banking scene -- Commercial banks and rural financing -- Regional Rural Banks - Place of Co-operative banks in the Indian Banking scenario					
Unit:3		15--hours			
Definition of banker and customer -- Relationships between banker and customer -- special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account. Opening of account -- special types of customer -- types of deposit -- Bank Pass book -- collecting banker -- paying banker -- banker lien.					
Unit:4		18--hours			
Cheque -- features essentials of valid cheque -- crossing -- making and endorsement -- payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheque. Duties of holder & holder in due course					
Unit:5		10--hours			
Loan and advances by commercial bank lending policies of commercial bank - Forms of securities -- lien pledge hypothecation and advance against the documents of title to goods -- mortgage.					
Position of surety -- Letter of credit -- Bills and supply bill. Purchase and discounting bill -Traveling Cheque and credit card					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75--hours

Text Book(s)	
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2	Basu : Theory and Practice of Development Banking
3	Reddy & Appanniah : Banking Theory and Practice
Reference Books	
1	Natarajan & Gordon : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf
2	https://www.studocu.com/in/document/karnataka-state-law-university/banking-law/law-of-banking-notes-for-unit-wise/6902283
3	https://www.bdu.ac.in/cde/SLM/SLM_SAMPLE/BCom-Bank-Management.pdf
4	https://www.economicdiscussion.net/india/money-market/money-market-in-india-features-structure-constituents-participants-and-defects/31348
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 15	Cost Accounting	4			4
Pre-requisite	Basic knowledge in Accounting	Syllabus version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the concept and various components of costing To assist preparation of accounts under process costing To familiarize with the techniques of operating costing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts of costing and costing methods				K1
2	Analyze the various elements of costing				K4
3	Explain the labour wage payment system				K2
4	Outline the cost under process costing system				K2
5	Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.					
Unit:2		15--hours			
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.					
Unit:3		15--hours			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.					
Unit:4		15--hours			
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					
Unit:5		13--hours			
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2	R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3	S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005
Reference Books	
1	V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005
2	M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2	https://www.bing.com/videos/search?PC=U523&q=vIDEO+LECTURE+IN+cOST+aCCOUNTING&ru=%2fsearch%3ffORM%3dU523DF%26PC%3dU523%26q%3dvIDEO%2bLECTURE%2bIN%2bcOST%2baCCOUNTING&view=detail&mmscn=vwrc&mid=D4E6F22C7E60037DB9D0D4E6F22C7E60037DB9D0&FORM=WRVORC
3	https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehrP_bDCI/view
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 16	Income Tax Law and Practices	4			4
Pre-requisite	Basic knowledge in law	Syllabus version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
1. To understand the various concepts of income tax and related terminologies					
2. To familiarize with calculation if income under different heads					
3. To understand the process of set off and carry forward of losses while computing total income					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the various terminologies related to income tax				K1
2	Understand the method of calculating and levying tax				K2
3	Apply the various tax laws and available provisions in tax computations				K3
4	Evaluate the set off and carry forward of losses while calculating personal income				K5
5	Analyze self-assessment of income and tax computation				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15--hours			
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.					
Unit:2		20--hours			
Heads of Income: Income from Salaries – Income from House Property.					
Unit:3		20--hours			
Profit and Gains of Business or Profession – Capital Gains.					
Unit:4		15--hours			
Income from Other Sources – Deductions from Gross Total Income.					
Unit:5		18--hours			
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours				90--hours	
Text Book(s)					
1	Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi				
Reference Books					
1	Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers				

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.bing.com/videos/search?PC=U523&q=video+1%3Becture+in+Income+tax&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvideo%2bl%253Becture%2bin%2bIncome%2btax&view=detail&mmscn=vwrc&mid=F8694500529A30E8E535F8694500529A30E8E535&FORM=WRVORC
2	
3	
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L
CO4	S	S	L	M	M
CO5	S	M	M	L	L

*S-Strong; M-Medium; L-Low



Course code		L	T	P	C
Core 17	Business Application Software II	4			4
Pre-requisite	Basic knowledge in MS PowerPoint and MS Access	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to: Understand the basic framework and how to work in MS – PowerPoint and MS - Access					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts computer applications using MS-PowerPoint				K2
2	Create and do effective presentation for the business meeting using power point presentation.				K2
3	Understand the basic concepts computer applications using MS-Access				K2
4	Generate the database using MS-Access				K2
5	Examine the Filtering and Querying Tables				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					9--hours
Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides -Menus, Toolbars and Navigation in PowerPoint.					
Unit:2					8--hours
Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.					
Unit:3					9--hours
Microsoft Access: Database Overview – Creating Database – Creating database through Table Wizard – Modifying Table.					
Unit:4					9--hours
Creating a Table – Rename Columns – Saving the Database – Relationships – Forms.					
Unit:5					8--hours
Filtering and Querying Tables – Crating Reports and Mailing Labels – Sharing Information between Applications.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45--hours
Text Book(s)		
1	SanjaySaxena, “MS-Office2000”, VikasPublishingHousePrivateLtd.	
Reference Books		
1	TimothyJ.O’LearyandLindaiO’Leary, “MS-Office“, IRWIN/McGrawHill.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

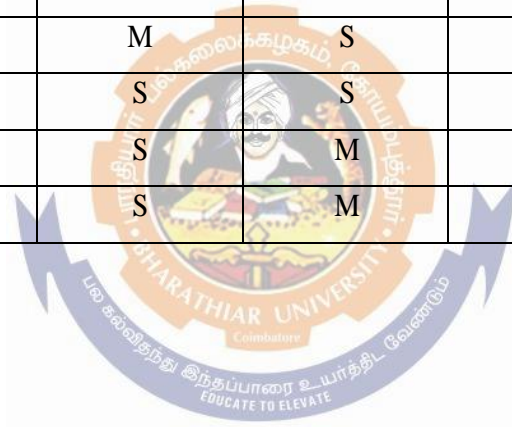
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Elective 1 C	Business Finance	4			4
Pre-requisite	Basic knowledge in Finance	Syllabus version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the various concept relating to finance To familiarize with the basics of financial planning To analyze various sources and forms of finance To understand the various dimensions of capital market and their components To provide knowledge about capitalization and related theories 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline various concepts relating to finance				K2
2	List the various techniques of financial planning				K2
3	Analyze various sources and forms of finance				K4
4	Examine the various dimensions of capital market and their components				K4
5	List the capitalization concept and related theories for decision making				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
15--hours					
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions					
Unit:2					
15--hours					
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance - Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Public Deposits, Trade Credit Bank Credit – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.					
Unit:3					
15--hours					
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
Unit:4					
15--hours					
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
Unit:5					
13--hours					
Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance and Irrelevance.					
Unit:6					
Contemporary Issues					
2 hours					
Expert lectures, online seminars - webinars					
Total Lecture hours					
75--hours					

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management - Saravanavel
Reference Books	
1	Financial Management - L.Y. Pandey
2	Financial Management - M.Y. Khan and Jain
3	Financial Management - S.C. Kuchhal
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://www.jiwaji.edu/pdf/ecourse/management/Unit-%203%20capital%20structure.pdf
2	corporatefinanceinstitute.com/resources/knowledge/finance/capital-structure-overview/
3	https://efinancemanagement.com/dividend-decisions/dividend-theories
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	M	S	M	M	M



Course code		L	T	P	C
Elective 1 B	Brand Management	4			4
Pre-requisite	Basic knowledge in Brand Management	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of branding To compare and analyze brand positioning and brand image building To analyze the impact of brand on customer behavior To familiarize with brand rejuvenation and monitoring To provide insight on essential branding strategies 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of branding and related terms				K1
2	Compare brand image building and brand positioning strategies				K2
3	Analyze the impact of brand, brand loyalty and brand audit.				K4
4	Explain the brand rejuvenation and brand monitoring process				K4
5	Apply various strategies for brand building and monitoring				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
				15--hours	
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.					
Unit:2					
				15--hours	
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building					
Unit:3					
				15--hours	
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit					
Unit:4					
				15--hours	
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.					
Unit:5					
				13--hours	
Brand Strategies: Designing and implementing branding strategies – Case studies					
Unit:6					
Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars					
				Total Lecture hours	
				75--hours	

Text Book(s)	
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002
3	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
Reference Books	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	opykitab.com/Brand-Management-by-Ranjeet-Verma
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	M	M
CO4	S	S	S	S	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Elective 1 C	Fundamentals of Insurance	4			4
Pre-requisite	Basic knowledge about Insurance	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of insurance To familiarize with the concept of working of agency To understand various forms of underwriting To provide knowledge about the formation of insurance companies To acquaint with the basic principles of different types of insurance 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the different concepts of insurance and its working				K1
2	Explain the concept of agent and its working system				K2
3	Evaluate the functions of agents and various forms of underwriting				K5
4	Analyze the various actuarial aspects relating to insurance companies				K4
5	List the basic principles of insurance and various types of it.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development					
15--hours					
Unit:2					
Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.					
15--hours					
Unit:3					
Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.					
15--hours					
Unit:4					
Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels					
13--hours					
Unit:5					
Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75--hours
Text Book(s)		
1	Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi. .	
2	Insurance Regulatory Development Act 1999	
Reference Books		
1	Life Insurance Corporation Act 1956	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	M	S	S
CO3	S	S	M	M	M
CO4	S	M	M	S	M
CO5	S	M	M	S	S





**Sixth
Semester**

Course code		L	T	P	C
Core- 18	Management Accounting	4			4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the various components of management accounting and related terms To understand analysis using ratio, working capital management and marginal costing To familiarize with budget preparation and budgetary control tools 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the various concepts relating to management accounting				K2
2	Analyze financial statements using ratio analysis				K4
3	Evaluate the working capital management of companies				K5
4	Comparing various alternatives using marginal costing and decision making				K2
5	Analyze new budget and budgetary control for organizations				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		20-- hours			
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.					
Unit:2		18-- hours			
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.					
Unit:3		17-- hours			
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.					
Unit:4		15-- hours			
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.					
Unit:5		18--hours			
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					90-- hours

Text Book(s)	
1	Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004. 2.. 3. 4.
2	Sharma and S.K.Gupta "Management Accounting", Kalyani Publishers, New Delhi,2006
Reference Books	
1	. S.P. Jain and KL. Narang , "Cost and Management Accounting", Kalyani Publishers, New Delhi
2	S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf
2	https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 19	Principles of Auditing	4			4
Pre-requisite	Basic knowledge in Auditing	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the various concepts of auditing and the procedure for the conduct of internal audit To familiarize with the process of valuing assets and liabilities To understand the process of auditing the joint stock companies and investigation mechanism 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the important concept and rules relating to auditing				K1
2	Outline the techniques and applicability of internal audit				K2
3	Analyze the valuation of assets and liabilities in business				K4
4	Analyze the accounts and auditing the joint stock companies				K4
5	Examine about investigation and auditing of computerized accounts				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		20--hours			
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes					
Unit:2		18--hours			
Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.					
Unit:3		17--hours			
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.					
Unit:4		18--hours			
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.					
Unit:5		15--hours			
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75--hours
Text Book(s)		
1	B.N. Tandon, “Practical Auditing”, S Chand Company Ltd	
Reference Books		
1	.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London	
2	Spicer and Pegler, “Auditing: Khatalia’s Auditing” 4. Kamal Gupta, “Auditing “ , Tata Mcgriall Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf	
2	https://www.himpub.com/documents/Chapter3442.pdf	
3		
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 20	Indirect Taxes	4			4
Pre-requisite	Basic knowledge in Tax	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the applicability of indirect taxes in India To familiarize with the calculation and execution of goods and service tax in India To understand the working of custom law in India 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to Indirect tax regime in India				K1
2	Analyze the concept and applicability of GST in businesses				K4
3	Compare the GST regime with other indirect tax laws prior to it				K2
4	Illustrate GST system in own business and other prototypes				K2
5	Examine the custom law and related duties and taxes				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		12-- hours			
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues					
Unit:2		15-- hours			
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.					
Unit:3		15-- hours			
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.					
Unit:4		15--hours			
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.					

Unit:5		16--hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75--hours
Text Book(s)		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore.	
Reference Books		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf	
2	https://www.bing.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0E36717DFF9357992F1E0E3671&FORM=VIRE	
4		
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Core -21	Computer Applications: MS Word And MS Excel and Tally Practical	4	-	-	-
Pre-requisite	Basics knowledge in MS Word and MS Excel	Syllabus Version	2021-22		
Course Objectives:					
The main objectives of this course are to: <ol style="list-style-type: none"> 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on MS-office 3. To inculcate knowledge over programs in Tally. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2			
2	Creating and preparing the programmes in Tally package	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
MS WORD and MSEXCEL		15 Hours			
<ol style="list-style-type: none"> 1. CreatethefrontpageofaNewsPaper. 2. Typeadocumentandperformthefollowing: <ol style="list-style-type: none"> i. Changeaparagraphintotwocolumnncashbook. ii. Changeaparagraphusingbullets(or)numberingformat. iii. Findanywordandreplaceitwithanotherwordindocument. 3. Prepareaclasses timetableusingatablemenu. 4. Prepareamailmergeforaninterviewcallletter. 5. Develop the Students Mark List worksheet and calculate total,average and save it. Specify the Result also (Field names: S.NO, Name of the student,course,mark1,mark2,mark3,total, average and result). 6. Design a chart projecting the cash estimate of a concern in the forthcoming years. 7. Create a Pivot table showing the performance of the salesmen's. 					
Tally		30 Hours			
<ol style="list-style-type: none"> 1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. InventoryInformation–StockSummary 6. InventoryInformation–GodownCreationandalteration 7. FinalAccounts 					

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 2 A	Entrepreneurial development	4			4
Pre-requisite	Basic knowledge about entrepreneurship	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of entrepreneurship and related initiatives To provide insights about the setting up of startups To familiarize with the institutional services to entrepreneur To provide knowledge about various financial support available to the entrepreneurs To provide knowledge about various subsidies and incentives available for entrepreneurs 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the importance and role of entrepreneurship as an economic activity				K1
2	Explain the various process of setting up a startup				K2
3	Outline the various institutional services to entrepreneur				K2
4	Analyze the various financial institution available to support entrepreneurs				K4
5	List the various subsidies and incentives available for entrepreneurs				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
				15--hours	
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.New trends in Entrepreneurship-					
Unit:2					
				15--hours	
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report- Start-up initiatives by Government – Policy Initiatives -Make in India					
Unit:3					
				15--hours	
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIIC and commercial bank.					
Unit:4					
				15-hours	
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
Unit:5					
				13--hours	
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.					
Unit:6					
Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars					
Total Lecture hours				75--hours	

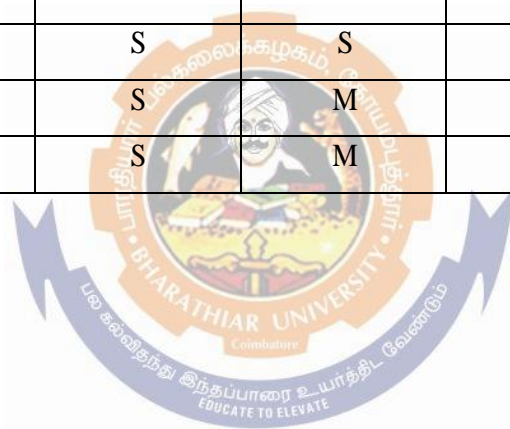
Text Book(s)	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
Reference Books	
1	Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.bing.com/videos/search?q=videos+lecture+on+Entrepreneurship+development&view=detail&mid=80F189D37600ABFF945880F189D37600ABFF9458&FORM=VIRE
2	https://youtu.be/JaymOioQ7jE
3	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

Course code		L	T	P	C
Elective 2 B	Supply chain management	4			4
Pre-requisite	Basic knowledge in marketing	Syllabus version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the importance of supply chain management To provide insight about various strategies of supply chain management To understand the importance of strategic alliance in supply chain management To understand the process of procurement and outsourcing To acquaint knowledge about smart pricing strategies and customer value measures 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the importance of supply chain management in the modern times				K1
2	Outline the various strategies in supply chain management				K2
3	Examine the concept of retailer supplier partnership				K4
4	Analyze the process of procurement, outsourcing and e-procurement				K4
5	List the ideas about smart pricing strategies and measuring customer values				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
				15--hours	
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
Unit:2					
				15--hours	
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
Unit:3					
				15--hours	
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
Unit:4					
				15--hours	
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
Unit:5					
				13--hours	
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
Unit:6					
Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars					
				Total Lecture hours	
				75--hours	
Text Book(s)					

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
Reference Books	
1	Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M



Course code		L	T	P	C
Elective 2 C	Principles of Web Designing	4			4
Pre-requisite	Basic knowledge about internet	Syllabus Version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about working in HTML To understand the working of XML To understand the basic and advanced process of java scripting To provide insights about the CGI and server side scripting To provide knowledge about the various data base tools 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the basic working in HTML and graphics				K2
2	Explain the working of XML				K2
3	Apply the basic and advanced process of java scripting				K3
4	Analyze the CGI and server side scripting				K4
5	Explain the various web database tools in web designing				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15--hours			
HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.					
Unit:2	Title of the Unit (Capitalize each Word)	15--hours			
XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary					
Unit:3	Title of the Unit (Capitalize each Word)	15--hours			
Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML					
Unit:4	Title of the Unit (Capitalize each Word)	15-hours			
CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side					
Unit:5	Title of the Unit (Capitalize each Word)	13--hours			
Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75--hours
Text Book(s)		
1	Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI)	
Reference Books		
1	PERL & CGI by Elizabeth Castro (Pearson Education)	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	M	M



Course code		L	T	P	C
Elective 3 A	Financial Markets	4			4
Pre-requisite	Basic knowledge about financial market	Syllabus	rsion	2022-	2023
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of financial market To analyze the working and components of corporate securities market To evaluate the functioning of stock exchanges in India To evaluate the role of banks and intermediaries in financial market To provide insights about the new models and innovative trends in financing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the basic concepts of financial market				K1
2	Analyze the working and components of corporate securities market				K4
3	Explain the functioning of stock exchanges in India				K4
4	Explain the role of banks and intermediaries in financial market				K4
5	Apply various trends and new modes in financing				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
				15--hours	
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.					
Unit:2					
				15--hours	
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
Unit:3					
				15--hours	
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
Unit:4					
				15--hours	
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
Unit:5					
				13--hours	
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,					
Unit:6					
Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars					
				Total Lecture hours	
				75--hours	

Text Book(s)	
1	Financial Markets and Services- E.Gorden K.Natarajan
2	Financial Markets and Institutions – Dr.S.Gurusamy
3	
4	
Reference Books	
1	Financial Institutions and Markets - Bhole
2	Financial Markets , Institutions and services- N.K.Gupta
3	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://unacademy.com/content/bank-exam/study-material/indian-international-finance-system/financial-market-in-india/
2	
3	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Elective 3 B	Insurance Legislative Framework	4			4
Pre-requisite	Basic knowledge in insurance	Syllabus version		2022-2023	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about the basics of Insurance act To provide awareness about the provisions of LIC act To offer knowledge about insurance regulatory and development authority act To offer insights about consumer protection act To familiarize about the concept and working of ombudsman 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Illustrate the various aspects of insurance act				K2
2	Outline the various provisions of LIC act				K2
3	Explain the various provisions relating to insurance regulatory and development authority act				K4
4	Analyze the various provisions of consumer protection act				K4
5	Explain the role of ombudsman scheme				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Insurance Act 1938					
Unit:2		15--hours			
LIC Act 1956					
Unit:3		15-hours			
Insurance Regulatory & Development Authority Act 1999					
Unit:4		15--hours			
Consumer protection Act 1985 applicable to Insurance Companies					
Unit:5		1--hours			
Ombudsman scheme					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours				75--hours	
Text Book(s)					
1	Mishra M. N: Insurance principles and practice; S Chand & co. New				

Reference Books	
1	Delhi Insurance Regulatory Development Acts 1999
2	Life Insurance Corporation Acts 1956
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	S	M	S	S
CO4	S	M	M	M	M
CO5	S	M	M	M	L



ELECTIVE PAPER

Course code	-	PROJECT AND VIVA VOCE	L	T	P	C
Elective – 3 C		Major Project	-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	Syllabus Version		2022-2023	
Course Objectives:						
The main objectives of this course are to:						
1. The students will get on-the-job training and experience.						
2. The students will gain knowledge on problem identification and solutions.						
3. The students will gain a complete knowledge on the program and the course outcome.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain about how to collect literature.					K2
2	Implement problem identification and will frame tool for collecting data					K3
3	Evaluate and get practical exposure on the framed objective.					K5
4	Execute and generate the procedure of compiling the collected data by using analysis					K3,K6
5	Summarize and execute report writing, and will get complete knowledge of the course.					K2,K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6 – Create						
Textbook(s)						
1	C.R. Kothari, “Research Methodology Methods and Techniques”, Second Edition, New Delhi: New Age International publisher, 2004					
Reference Books						
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014					
2	Robert B Burns, Introduction to Research Methods, SAGE Publications					
Course Designed By: Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand						
Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	M	S	M	S	S	
CO2	S	S	S	S	S	
CO3	S	S	S	S	S	
CO4	S	S	S	S	S	
CO5	S	S	S	S	M	
*S-Strong; M-Medium; L-Low						

B. Com.

Syllabus

AFFILIATED COLLEGES

Program Code: 2AA

2021 – 2022 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.COM program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Students will able to understand the concepts of commerce.
PEO2	Programme aims to develop comprehensive professional skills which are required for commerce graduates.
PEO3	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting
PEO4	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA
PEO5	Students can do commerce oriented research and consequence of this, they can become Professors in Colleges and Universities



Program Specific Outcomes (PSOs)	
After the successful completion of B.COM program, the students are expected to	
PSO1	To provide strong base on the course relevant to the area of commerce which helps to choose their career
PSO2	To enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions.
PSO3	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
PSO4	Empower the students with necessary competencies and decision making skills to foster the innovative thinking to become an entrepreneur
PSO5	Strengthen the students to become expert in the field of communication with ethical consciousness.

Program Outcomes (POs)	
On successful completion of the B.COM program	
PO1	Build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry.
PO2	Develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance etc.
PO3	Inculcate the students to nurture their skills in personal, interpersonal, intellectual and others skills to develop their professional career and growth.
PO4	Disseminate students to develop decision making and problem solving skills to undertake their own venture as a feasible career option.
PO5	Orient and motive the students to develop the needed knowledge in business and academics to develop their employability

BHARATHIAR UNIVERSITY :: COIMBATORE 641 046

Bachelor of Commerce Curriculum (Affiliated Colleges)

(For the students admitted during the academic year 2021 – 22 onwards)

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
FIRST SEMESTER								
Part I		Language-I	4	6	-	50	50	100
Part-II		English-I	4	6	-	50	50	100
Part III		Core I – Principles of Accountancy	4	5	-	50	50	100
Part III		Core II–Business Organization & Office Management	4	5	-	50	50	100
Part III		Allied Paper I – Agricultural Economy of India	4	6	-	50	50	100
Part IV		Environmental Studies #	2	2	-	-	50	50
		Total	22	30		250	300	550
SECOND SEMESTER								
Part I		Language-II	4	6	-	50	50	100
Part-II		English-II	4	6	-	50	50	100
Part III		Core III – Financial Accounting	4	5	-	50	50	100
Part III		Core IV – Principles of Marketing	4	5	-	50	50	100
Part III		Allied Paper II – Economic Analysis	4	6	-	50	50	100
Part IV		Value Education – Human Rights #	2	2	-	-	50	50
		Total	22	30		250	300	550
THIRD SEMESTER								
Part III		Core V – Higher Financial Accounting	4	7		50	50	100
Part III		Core VI – Commercial Law	4	6		50	50	100
Part III		Core VII – Principles of Management	4	6		50	50	100
Part III		Allied : III - Mathematics for Business	4	6		50	50	100
Part IV		Skill based Subject -I: Business Application Software-I	3	3		30	45	75
Part IV		Tamil @ / Advanced Tamil # (or) Non-Major Elective–I Yoga for Human Excellence # / Women’s Rights # / Constitution of India #	2	2		-	50	50
		Total	21	30		230	295	525

FOURTH SEMESTER								
Part III		Core VIII – Corporate Accounting-I	5	5		50	50	100
Part III		Core IX – Computer Applications in Business	3	3		30	45	75
Part III		Core X – Company Law and Secretarial Practice	3	3		30	45	75
Part III		Core XI – Executive Business Communication	3	3		30	45	75
Part III		Core XII – Banking Theory	3	3		30	45	75
Part III		Core XIII: Computer Applications (MS-Word and MS-Excel)- Practical –I	3		2	30	45	75
		Allied: IV: Statistics for Business	4	6		50	50	100
Part IV		Skill based Subject-II: Naan Mudhalvan – Office Fundamentals http://kb.naanmudhalvan.in/Bharathiar_University_(BU)	2	-	3	25	25	50
Part IV		Tamil @ / Advanced Tamil # (or) Non-major elective -II: General Awareness #	2	2			50	50
		Total	28	25	5	275	400	675
FIFTH SEMESTER								
Part III		Core XIV – Corporate Accounting-II	4	6		50	50	100
Part III		Core XV – Banking Law and Practices	3	5		30	45	75
Part III		Core XVI – Cost Accounting	4	5		50	50	100
Part III		Core XVII – Income Tax Law and Practice	4	6		50	50	100
Part III		Core XVIII Business Application Software II	3	3		30	45	75
Part III		Elective –I:	4	5		50	50	100
Part IV		Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf	2			25	75	100
		Total	24	30		285	365	650
SIXTH SEMESTER								
Part III		Core XIX – Management Accounting	4	6		50	50	100
Part III		Core XX - Principles of Auditing	4	6		50	50	100
Part III		Core XXI - Indirect Taxes	4	5		50	50	100
Part III		Core XXII Computer Applications: MS-PowerPoint, MS-Access and Tally 9.2	3	-	3	30	45	75

Part III		Elective –II:	3	5		30	45	75
Part III		Elective–III:	3	5		30	45	75
Part IV		Skill-based Subject-IV: Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bharathiar_University_(BU)	2			25	75	100
Part V		Extension Activities @	2	-	-	50	-	50
		TOTAL	25	27	3	315	360	675
		GRAND TOTAL	142	180				3625

- **Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.

@ No University Examinations. Only Continuous Internal Assessment(CIA)

No Continuous Internal Assessment (CIA). Only UniversityExaminations.

List of Elective Papers (Colleges can choose any one of the paper as electives)

Elective – I	A	Business Finance
	B	Brand Management
	C	Fundamentals of Insurance
Elective – II	A	Entrepreneurial Development
	B	Supply Chain Management
	C	Principles of Web Designing
Elective - III	A	Financial Markets
	B	Insurance Legislative Framework
	C	Project Work



First Semester

Course code		L	T	P	C
Core -1	Principles of Accountancy	4			4
Pre-requisite	Basic knowledge in Accountancy	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To enable the students to learn basic Principles of Accountancy. To make the students skillfully to prepare and present the final accounts of sole trader. To learn about various types of errors and calculation of depreciation in accounts. To understand about bank reconciliation statement and accounting for professionals To provide knowledge about consignment and joint ventures 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recalling Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.				K1
2	Understanding the steps involved in locating errors and prepare them to understand the preparation of final accounts for sole traders.				K2
3	Outline the concepts of Bills of exchange, Average due date and Account Current				K2
4	Examine the concepts of consignment and joint venture.				K4
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.					
Unit:2		10--hours			
Final accounts of a sole trader with adjustments – Errors and rectification					
Unit:3		15--hours			
Bill of exchange- Accommodation bills – Average due date – Account current					
Unit:4		20--hours			
Accounting for consignments and Joint ventures					
Unit:5		13--hours			
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75--hours
Text Book(s)		
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy	
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,	
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons	
Reference Books		
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers	
2	A.Murthy -Financial Accounting – Margham Publishers	
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 2	Business Organization and Office Management	4			4
Pre-requisite	Basic knowledge in Management	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
1. To understand different forms of organization					
2. To understand various factors affecting business organization and functioning of stock exchange					
3. To provide insight about office functioning, data processing system and EDP					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.				K2
2	Analyzing the business factors which are involved in sources of finance.				K4
3	Explaining the functioning of stock exchanges SEBI, DEMAT of shares.				K2
4	Remembering office functions, layout and accommodation.				K1
5	Outlining office equipments and EDP.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					15--hours
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.					
Unit:2					15--hours
Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.					
Unit:3					15--hours
Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.					
Unit:4					15--hours
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing					
Unit:5					13--hours
Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
3	Saksena – Business Administration and Management – Sahitya Bhavan
Reference Books	
1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
2	R.K.Chopra – Office Management – Himalaya Publishing House
3	J.C.Deneyer - Office Management
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	S	S	M	M	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Allied - 1	Agricultural Economy of India	4			4
Pre-requisite	Basic knowledge in Agricultural Economy	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To know the agricultural economy of India To understand the condition of agricultural labours To acquire knowledge on land reforms 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the Agricultural Economy of the India and measure the development of agriculture in India				K2
2	Identify the problems and prospects of Indian agriculture and importance of green revolution.				K2
3	Study the agricultural marketing, pricing and their effect marketing system				K2
4	Outline the land tenure and land ceiling system in India				K1
5	Understand the role of agricultural banks for rural economic development				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					17--hours
Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity –Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – CausesofBackwardness–MeasuresfortheDevelopmentofAgriculture–ProgressofAgricultureduringthe plan period.					
Unit:2					17--hours
Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wagesand Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation– Problems and Prospects.					
Unit:3					17--hours
AgriculturalMarketingandPricing:Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – ImportanceofPriceStability– CausesandconsequencesofPricefluctuations–Agricultural Price commission– minimum Prices for Agricultural goods–Procurement policy.					
Unit:4					17--hours
Land Tenure system in India – Need for land Reform- abolition of intermediaries – TenancyLegislation–Landceiling–LandReformsandlandTenure:MeaningofLandTenure–Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.					
Unit:5					17--hours
Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to removal rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks andCommercialBanks –NABARD.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75--hours
Text Book(s)		
1	IndianAgriculture:Problems,ProgressandProspects - SankaranS	
2	Indian Economy - Ruddar DuttandSundaram	
Reference Books		
1	TheIndian Economy - Dhingra	
2	IndianEconomicProblems - Alak Ghosh	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	M

*S-Strong; M-Medium; L-Low



Second Semester

Course code		L	T	P	C
Core- 3	Financial Accounting	4			4
Pre-requisite	Basic Knowledge in Accounting	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To explore various methods of calculating and recording depreciation To provide understanding about royalties and investment accounts To offer an idea about single entry system of accounts To promote knowledge about department and branch accounting To facilitate knowledge about hire purchase and installment system of accounting 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Describing the concepts based on depreciation and its methods in books of accounts.				K1
2	Outline about the nature of Investment and Royal excluding Sublease.				K2
3	Identifying the essential characteristics of single entry system.				K3
4	Applying the basic concepts of departmental and branch accounting.				K4
5	Familiarize the procedure relating to hire purchase and installment in books of accounts				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provision.					
Unit:2		15--hours			
Investment accounts – Royalty excluding Sublease					
Unit:3		15--hours			
Single Entry system-meaning and features-Statement of affairs method and Conversion method					
Unit:4		15--hours			
Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches					
Unit:5		13--hours			
Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale orReturn					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	Advanced Accountancy - R.L.Gupta & M.Radhasamy
2	Advanced Accountancy - S.P.Jain & K.L.Narang
Reference Books	
1	Advanced Accountancy - M.C.Shukla & T.S.Grewal
2	Finanacial Accounting - T.S.Reddy & A.Murthy
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 4	Principles of Marketing	4			4
Pre-requisite	Basic knowledge in Marketing	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To conceptualize an idea about marketing and related terms 2. To provide insight about various forms and types of marketing 3. To analyze various components of marketing channels 4. To understand various concepts relating to consumer behavior 5. To introduce the components of marketing mix 6. To understand the importance of retailing in today's context 7. To understand emerging marketing trends and regulatory mechanisms 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Defining the various concepts and terms related to marketing				K1
2	Explaining about various marketing functions				K2
3	Understanding terms of consumer behaviour and examined about different concepts related to consumers.				K2
4	Identifying the marketing mix and its elements				K1
5	Understanding different provisions related to trends in emerging markets.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing					
Unit:2		15--hours			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information					
Unit:3		15--hours			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing					
Unit:4		15--hours			
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen– Importance of retailing in today's context					

Unit:5		13--hours
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75--hours
Text Book(s)		
1	Marketing Management - Rajan Sexena	
2	Principles of Marketing - Philip Kotler & Gary Armstrong	
3	Marketing Management - V.S. Ramasamy and Namakumari	
Reference Books		
1	Marketing - William G.Zikmund & Michael D'Amico	
2	Marketing - R.S.N.Pillai & Bagavathi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Allied 2	Economic Analysis	4			4
Pre-requisite	Basic knowledge in Economics	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To recall the fundamentals of micro economics To get insight on law of demand, supply and theories of production To analyse the pricing in different market structure To know the theories on wages, rent, interest and profit. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand The Fundamentals of Micro Economic And Theory Consumer Behaviour				K2
2	Learn the concepts of demand and elasticities of demand				K2
3	Understand theories of production, cost and revenue concepts				K2
4	Analyse the price and output determination under various market structures				K4
5	Acquire knowledge on theories of productivity and wages				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		18--hours			
SCOPE AND METHODOLOGY: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics.					
Unit:2		17--hours			
ELEMENTS OF DEMAND : Demand Analysis – Demand Schedule – Law of Demand – Demand Curve – Elasticity of Demand – Price, Income and Cross – Consumer’s Surplus.					
Unit:3		18--hours			
THEORY OF PRODUCTION: Factors of Production – Law of Diminishing Returns – Law of Variable Proportions – Return to Scale – Law of Supply - Cost and Revenue – Concepts and Curves.					
Unit:4		17--hours			
PRODUCT PRICING : Market Definition – Types – Equilibrium Under Perfect Competition of Firm and Industry – Pricing – Pricing Under Perfect Competition, Monopoly – Price Discrimination – Pricing Under Monopolistic Competition – Pricing under Oligopoly.					
Unit:5		18--hours			
FACTOR PRICING – Marginal Productivity Theory – Theories of wages, rent, interest and profit.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars - webinars					
Total Lecture hours					90--hours

Text Book(s)	
1	EconomicAnalysis - S.Sankaran
2	PrincipalsofEconomics - Seth M.L.
Reference Books	
1	MicroEconomicTheory - M.L.Jhingan
2	EconomicAnalysis - S.Sankaran
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	





Third Semester

Course code		L	T	P	C
Core- 5	Higher Financial Accounting	4			4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide insight about maintaining partnership accounts To promote understanding about maintaining books of accounts at the time of retirement To offer understanding about dissolution and insolvency of partnership To facilitate knowledge about individual insolvency and claims To promote knowledge about human resource and inflation accounting 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understanding the basic concepts of partner and procedures related to calculation of ratios.				K2
2	Acquiring the principle at the time of retirement in the books of partner				K1
3	Analyzing dissolution and insolvency of firms and individuals.				K4
4	Evaluate the insolvency or loss of individuals or firms.				K5
5	Examine the concepts based on voyage, Human resource and inflation accounting.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		20--hours			
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.					
Unit:2		20--hours			
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Installments only.					
Unit:3		20--hours			
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.					
Unit:4		20--hours			
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss					
Unit:5		23--hours			
Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					105--hours

Text Book(s)	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, NewDelhi.
2	Reddy & Murthy, "Financial Accounting", Margham Publicatuions, Chennai, 2004.
3	Dr. M. A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi.
Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi .
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., NewDelhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	L
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 6	Commercial Law	4			4
Pre-requisite	Basic knowledge in Commercial Law	Syllabus Version		2021-2022	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about basics of business contract To create knowledge about the regulations of agency system To understand the rules of indemnity and guarantee To offer knowledge about the sale and transfer of goods and the applicable laws and regulations 					
Expected Course Outcomes:					
1	Assessing the various elements related business law and contract				K5
2	Interpreting different type of contract and its features				K2
3	Explain about the agency system related to creation and termination of agency				K5
4	Compare between rights and duties of indemnity , guarantee				K5
5	Examine the distinct between sale and agreement to sell and its features				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.					
Unit:2		20--hours			
Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.					
Unit:3		20--hours			
Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification– Conditions and effects – Termination of Agency.					
Unit:4		15--hours			
Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.					
Unit:5		18--hours			
Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					90--hours

Text Book(s)	
1	N.D.Kapoor ----- Business Laws – Sulthan Chand & Sons
2	R.S.N. Pillai and Bagavathy ----- Business Laws- S.Chand & Co
Reference Books	
1	M.C.Kuchhal---- Mercantile Law---Vikas Publications
2	K.R.Bulchandani----Business Law --- Himalaya Publishing House
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 7	Principles of Management	4			4
Pre-requisite	Basic knowledge in Management	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide understanding about basic terminologies of management To explore the fundamental principles, process and steps in management including planning To develop knowledge about organizing function in business To explore the concept of motivation in organizational context To generate ideas about effective communication in the business 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Explaining the concepts based on management and its features				K2
2	Summarizing the principles and importance of planning				K2
3	Interpreting various concepts based on organization and its element				K2
4	Examining the determinants of behaviour and motivation theories				K4
5	Understanding the need and techniques of communication in management				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		20--hours			
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.					
Unit:2		18--hours			
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.					
Unit:3		17--hours			
Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.					
Unit:4		15--hours			
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.					
Unit:5		18--hours			
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		90--hours
Text Book(s)		
1	The Principles of Management - Rustom S. Davan	
2	Business Organization and Management - Y. K. Bhushan	
3	Business Management - Chatterjee	
Reference Books		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar - Pagare	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-

Course code		L	T	P	C
Allied 3	Mathematics for Business	4			4
Pre-requisite	Basic knowledge in Mathematics	Syllabus Version	2021-	2022	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. 5. Analyze the linear programming problem by using graphical solution and simple method. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.				K2
2	Recall the basic concepts of addition and multiplication analysis and input and output analysis.				K1
3	Explain of variables, constants and functions and evaluate the first and second order derivatives.				K2
4	Interpret integral calculus and determining definite and indefinite functions.				K2
5	Analyze the linear programming problem by using graphical solution and simple method.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					20--hours
Set Theory–Arithmetic and Geometric Series–Simple and Compound Interest–Effective rate of Interest–Sinking Fund–Annuity–Present Value–Discounting of Bills–True Discount–Banker’s Gain.					
Unit:2					18--hours
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix–Solution of Simultaneous Linear Equations–Input–Output Analysis.					
Unit:3					17--hours
Variables, Constants and Functions–Limit of Algebraic Functions–Simple Differentiation of Algebraic Functions–Meaning of Derivations–Evaluation of First and Second Order Derivatives–Maxima and Minima–Application to Business Problems.					
Unit:4					15--hours
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions–Integration by Parts.					
Unit:5					18--hours
Linear Programming Problem–Formation–Solution by Graphical Method–Solution by Simple Method.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		90--hours
Text Book(s)		
1	Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21	
2	Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi	
3	Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co&Ltd,Newdelhi	
Reference Books		
1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD	
4	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Allied 3	Business Application Software I	4			4
Pre-requisite	Basic knowledge in MS Word and MS Excel	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to: Understand the basic framework and how to work in Ms-Word and Ms-Excel.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To know the basics on MS Word				K2
2	To study formatting features in MS Word				K2
3	To understand the concept of mail merge				K2
4	To gain knowledge on excel operations				K2
5	To acquire knowledge on Managing and Analyzing Complex Worksheet				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		9 --hours			
Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.					
Unit:2		8 --hours			
Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.					
Unit:3		8 --hours			
Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.					
Unit:4		9--hours			
Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.					
Unit:5		9 --hours			
Spreadsheet Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45--hours
Text Book(s)		
1	SanjaySaxena, “MS-Office2000”, VikasPublishingHousePrivateLtd.	
Reference Books		
1	TimothyJ.O’LearyandLindaiO’Leary, “MS-Office“, IRWIN/McGrawHill.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	S	M	M
CO3	S	M	M	M	M
CO4	M	S	M	M	M
CO5	S	M	M	M	M

*S-Strong; M-Medium; L-Low



Fourth Semester

Course code		L	T	P	C
Core- 8	Corporate Accounting I	4			4
Pre-requisite	Basic knowledge in company accounts	Syllabus rsion		2021- 2022	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide basic understanding about the accounts relating to shares and debentures To analyze the final accounts of companies To explore various methods for the valuation of goodwill To assist preparation of books of accounts during liquidation of companies 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Explaining about the basic provisions towards issue of shares in market				K2
2	Understanding the concepts of debenture and its accounting				K2
3	Analyze the companies final accounts and Managerial Remuneration				K4
4	Estimating methods of goodwill and shares				K5
5	Examine various procedures related to liquidation of companies				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting					
Unit:2		15--hours			
Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.					
Unit:3		15--hours			
Final Accounts of Companies - Calculation of Managerial Remuneration.					
Unit:4		15--hours			
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.					
Unit:5		13--hours			
Liquidation of Companies - Statement of Affairs -Deficiency a/c.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	S.P. Jain & K.L. Narang , “Advanced Accounting”, Kalyani Publications, New Delhi.
2	Gupta R.L. & Radhaswamy M. , ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	Dr. M.A. Arulanandam, Dr. K.S. Raman , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L. , “Advanced Accountancy”, S. Chand & Co., New Delhi
3	Reddy & Murthy , “Financial Accounting”, Margham Publicatuions, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 9	Computer Applications in Business	4			4
Pre-requisite	Basic knowledge in computer	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
1. To introduce the concept of computer and its various parts.					
2. To explain the concept of data base management system and Management information system.					
3. To provide insight about networking and basics of internet					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the various concepts relating to computer and its various parts				K1
2	Understand the meaning of software's, operating system etc				K2
3	Understanding the meaning and utility of database management system				K2
4	Evaluate the various aspects of management information system				K5
5	Generating more ideas regarding the use of internet for business purpose				K6
1	Recall various terms of computer and its part				K1
2	Understand the meaning of software, operating system, programming language and its features				K2
3	Comparing Data Vs Information and its management system				K2
4	Understanding about various concepts of management information system				K2
5	Explain about networking and elements based on internet				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		9--hours			
Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.					
Unit:2		9--hours			
Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters.					
Unit:3		9--hours			
Database Processing: Data Vs. Information – Database Management Systems: Meaning - Components – Uses – Limitations – Types.					
Unit:4		8--hours			
Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.					

Unit:5		8--hours
Networking – Meaning – Types - Internet: Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	45--hours
Text Book(s)		
1	Fundamentals of Information Technology - Alexis Leon & Mathews Leon	
2	Information Technology for Management - Henry C. Lucas	
Reference Books		
1	Computers and Commonsense - Roger Hunt and John Shellery	
2	Management Information System - Dr. S.P. Rajagopalan	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 10	Company Law and Secretarial Practice	4			4
Pre-requisite	Basic knowledge in law	Syllabus version			
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To develop a strong foundation regarding corporate laws and provisions To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies To provide insights about corporate secretaryship and rules relating to company meetings. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the fundamentals of corporate law				K1
2	Identify the role, responsibilities, appointment and liabilities of corporate directors				K2
3	Analyzing various winding up procedures, regulations and formalities under law				K4
4	Examine the role of corporate secretaryship and specific conditions				K4
5	Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		9--hours			
Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.					
Unit:2		9--hours			
Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors					
Unit:3		9--hours			
Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).					
Unit:4		8--hours			
Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.					

Unit:5		8--hours
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman’s speech – Writing of Minutes.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	45--hours
Text Book(s)		
1	M.C.Shukla and S.S.Gulshan----Principles of Company Law ---- S.Chand &Co.,	
2	M.C.Shukla and S.S.Gulshan ----- S.Chand & Co.,	
Reference Books		
1	N.D.Kapoor----Company Law--- Sultan Chand & Sons	
2	M.C.Kuchhal----Secretarial Practice --- Vikas Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

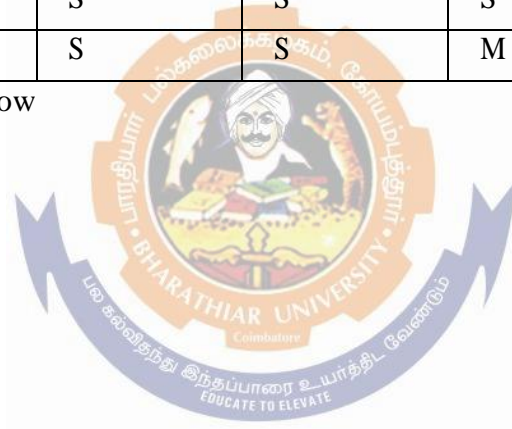
*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 11	Executive Business Communication	3			3
Pre-requisite	Basic knowledge in Business Communication	Syllabus	rsion	2021-	2022
Course Objectives:					
The main objectives of this course are to:					
1. To provide information on effective business communication and techniques to respond to business queries.					
2. To provide knowledge about banking correspondence and company secretarial correspondence					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the importance of effective business communication				K2
2	Understand the intricacies of responding to business related queries				K2
3	Categorizing effective correspondence with banks, insurance and agencies				K3
4	Examine effective response to company secretarial correspondence				K4
5	Analyze new innovative and effective ideas for business communication				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					8--hours
Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.					
Unit:2					9--hours
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.					
Unit:3					8--hours
Banking Correspondence - Insurance Correspondence - Agency Correspondence.					
Unit:4					7--hours
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)					
Unit:5					11--hours
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars - webinars					
				Total Lecture hours	45--hours
Text Book(s)					
1	Rajendra Pal Korahill , “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.				
2	Ramesh, MS, & C. C Pattanshetti , “Business Communication”, R.Chand&Co, New Delhi, 2003.				

Reference Books	
1	Rodriquez M V , “Effective Business Communication Concept” Vikas Publishing Company,2003.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low



Course code		L	T	P	C
Core- 12	Banking Theory	3			3
Pre-requisite	Basic knowledge in Banking Activities	Syllabus version	2021-22		
Course Objectives:					
The main objectives of this course are to:					
1. To understand the recent trends and innovations in banking sector					
2. To elaborate the functioning and working of central banking system and commercial banks in India					
3. To provide a glimpse about the working of Indian money market					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Illustrate the classification of commercial banks, functions and credit creation				K2
2	Outline the recent trade in banking				K2
3	Analyze the functions of central banks and its credit controlling measures				K4
4	Examine the concepts of Indian Money Market				K4
5	Explain the role of SBI Commercial banks and Development banks				K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		8--hours			
Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking – Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks – Credit Creation by commercial Banks.					
Unit:2		9--hours			
Recent Trades in Indian Banking – Automated teller Machines – Merchant Banking – Mutual Fund – Factoring Services – Customer Services – Credit Cards – E-banking – Privatization of commercial banks – Place of Private Sector Banks in India.					
Unit:3		8--hours			
Central Banks – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks.					
Unit:4		7--hours			
Indian Money Market – Organized and Unorganized Part – Deficiencies of the Indian Money Market – Comparison with British and American Money Markets.					
Unit:5		11--hours			
State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scene – Development banking – IDBI – ICICI.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					45--hours

Text Book(s)	
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi. 3.
2	Banking Regulation Act, 1949.
3	Basu : Theory and Practice of Development Banking
Reference Books	
1	Reserve Bank of India, Report on currency and Finance 2003-2004.
2	Reddy & Appannah : Banking Theory and Practice
3	Natarajan & Gordon : Banking Theory and Practice
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core -13	Computer Applications: MS Word And MS Excel Practical - I	4	-	-	-
Pre-requisite	Basics knowledge in MS Word and MS Excel	Syllabus Version	2021-22		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on MS-office 3. Know the database maintenance in every type of applications. 4. Develop the programs in MS-word and MS-excel. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2			
2	Create customers list using mail merge for sending letters to the respondents at a time.	K6			
3	Generate the database using MS-Word and excel.	K3			
4	Execute and apply various statistical tools available in MS-excel for the business enterprise transactions.	K4			
5	Apply various statistical tools available in MS-excel for the business enterprise transactions	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
MS WORD		15 hours			
<ol style="list-style-type: none"> 1. Create the front page of a News Paper. 2. Type a document and perform the following: <ol style="list-style-type: none"> i. Change a paragraph into two column cashbook. ii. Change a paragraph using bullets (or) numbering format. iii. Find any word and replace it with another word in document. 3. Prepare a class timetable using a table menu. 4. Prepare a mail merge for an interview call letter. 5. Create a resume wizard. 6. Design a cheque book of a bank. 7. Create a table with the following field name: EMP-no, Emp-name, designation, department, experience 					
MSEXCEL		15 Hours			
<ol style="list-style-type: none"> 1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result). 2. Design a chart projecting the cash estimate of a concern in the forthcoming years. 3. Create a Pivot table showing the performance of the salesmen's. 					

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low



Course code		L	T	P	C
ALLIED IV	STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basic knowledge on Statistics for Business	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of the course are able to					
<ol style="list-style-type: none"> 1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.	K2			
2	Recall measures of dispersion.	K1			
3	Execute correlation and regression analysis.	K3			
4	Understand the different types of moving averages.	K2			
5	Analyze interpolation and probability	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	INTRODUCTIONS	17 hours			
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems					
Unit:2	MEASURES OF DISPERSION	18 hours			
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.					
Unit:3	CORRELATION AND REGRESSION ANALYSIS	17 hours			
Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression					
Unit:4	TIME SERIES	18 hours			
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.					

Unit:5	INTERPOLATION	18 hours
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90 hours
Text Book(s)		
1	Statistical Methods by S.P. Gupta	
2	Business Mathematics and Statistics by P. Navaneetham	
3	Statistics by R.S.N. Pillai and V. Bagavathi	
Reference Books		
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor	
2	Applied General Statistics by Frederick E.Croxtton and Dudley J. Cowden	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low



**Fifth
Semester**

Course code		L	T	P	C
Core- 14	Corporate Accounting- II	4			4
Pre-requisite	Basic knowledge in Company Accounts	Syllabus	rsion	2021-	2022
Course Objectives:					
<ol style="list-style-type: none"> To understand the concept of mergers and acquisitions To familiarize with holding company accounts To prepare the final accounts of banking companies To prepare the accounts of insurance companies To assist the preparation of electricity companies accounts 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts and methods of preparing accounts under mergers and acquisitions				K1
2	Understand various methods of preparing holding company accounts				K2
3	Understand various methods of preparing and assessing final accounts of banking companies				K2
4	Analyze the final accounts of insurance companies				K4
5	Analyze the accounting statements of electricity companies				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		20--hours			
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction					
Unit:2		18--hours			
Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).					
Unit:3		17--hours			
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.					
Unit:4		15--hours			
Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000					
Unit:5		18--hours			
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					90--hours

Text Book(s)	
1	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi. 5. Shukla M.C.
2	Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Grewal T.S.& Gupta S.L.,”Advanced Accountancy”,S. Chand & Co., New Delhi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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4	
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 15	Banking Law and Practices	4			4
Pre-requisite	Basic knowledge in Banking	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about the working of banking industry To understand the basic understanding of loan disbursement policies of banks To provide insights about various documents used in banking services 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remembering the various terms and concepts used in banking industry				K1
2	Understanding the various process and activities of accounts in banks				K2
3	Outline various features of cheques for easy and simple banking				K2
4	Examine the various loans and advance related process in banks				K4
5	Classifying various kind of documents involved in banking services				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account.					
Unit:2		15--hours			
Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying banker – banker lien.					
Unit:3		15--hours			
Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder in due course.					
Unit:4		15--hours			
Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.					
Unit:5		13--hours			
Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2	Basu : Theory and Practice of Development Banking
3	Reddy & Appanniah : Banking Theory and Practice
Reference Books	
1	Natarajan & Gordon : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 16	Cost Accounting	4			4
Pre-requisite	Basic knowledge in Accounting	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the concept and various components of costing To assist preparation of accounts under process costing To familiarize with the techniques of operating costing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts of costing and costing methods				K1
2	Analyze the various elements of costing				K4
3	Explain the labour wage payment system				K2
4	Outline the cost under process costing system				K2
5	Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					15--hours
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.					
Unit:2					15--hours
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.					
Unit:3					15--hours
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.					
Unit:4					15--hours
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					
Unit:5					13--hours
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.					
Unit:6		Contemporary Issues			2 hours
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2	R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3	S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005
Reference Books	
1	V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005
2	M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	M	M

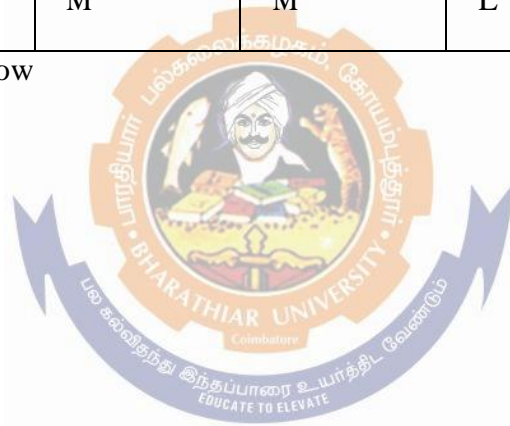
*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 17	Income Tax Law and Practices	4			4
Pre-requisite	Basic knowledge in law	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
1. To understand the various concepts of income tax and related terminologies					
2. To familiarize with calculation of income under different heads					
3. To understand the process of set off and carry forward of losses while computing total income					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the various terminologies related to income tax				K1
2	Understand the method of calculating and levying tax				K2
3	Apply the various tax laws and available provisions in tax computations				K3
4	Evaluate the set off and carry forward of losses while calculating personal income				K5
5	Analyze self-assessment of income and tax computation				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15--hours			
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.					
Unit:2		20--hours			
Heads of Income: Income from Salaries – Income from House Property.					
Unit:3		20--hours			
Profit and Gains of Business or Profession – Income from Other Sources.					
Unit:4		15--hours			
Capital Gains – Deductions from Gross Total Income.					
Unit:5		18--hours			
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours				90--hours	
Text Book(s)					
1	Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi				
Reference Books					
1	Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahitya Bhavan publishers				

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L
CO4	S	S	L	M	M
CO5	S	M	M	L	L

*S-Strong; M-Medium; L-Low



Course code			L	T	P	C
Core 18	Business Application Software II		4			4
Pre-requisite	Basic knowledge in MS PowerPoint and MS Access		Syllabus Version	2021-2022		
Course Objectives:						
The main objectives of this course are to: Understand the basic framework and how to work in MS – PowerPoint and MS - Access						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts computer applications using MS-PowerPoint					K2
2	Create and do effective presentation for the business meeting using power point presentation.					K2
3	Understand the basic concepts computer applications using MS-Access					K2
4	Generate the database using MS-Access					K2
5	Examine the Filtering and Querying Tables					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						9--hours
Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides -Menus, Toolbars and Navigation in PowerPoint.						
Unit:2						8--hours
Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.						
Unit:3						9--hours
Microsoft Access: Database Overview – Creating Database – Creating database through Table Wizard – Modifying Table.						
Unit:4						9--hours
Creating a Table – Rename Columns – Saving the Database – Relationships – Forms.						
Unit:5						8--hours
Filtering and Querying Tables – Crating Reports and Mailing Labels – Sharing Information between Applications.						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45--hours
Text Book(s)		
1	SanjaySaxena, “MS-Office2000”, VikasPublishingHousePrivateLtd.	
Reference Books		
1	TimothyJ.O’LearyandLindaiO’Leary, “MS-Office“, IRWIN/McGrawHill.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
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4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Elective 1 A	Business Finance	4			4
Pre-requisite	Basic knowledge in Finance	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the various concept relating to finance To familiarize with the basics of financial planning To analyze various sources and forms of finance To understand the various dimensions of capital market and their components To provide knowledge about capitalization and related theories 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline various concepts relating to finance				K2
2	List the various techniques of financial planning				K2
3	Analyze various sources and forms of finance				K4
4	Examine the various dimensions of capital market and their components				K4
5	List the capitalization concept and related theories for decision making				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
15--hours					
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions					
Unit:2					
15--hours					
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals					
Unit:3					
15--hours					
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.					
Unit:4					
15--hours					
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
Unit:5					
13--hours					
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
Unit:6					
Contemporary Issues					
2 hours					
Expert lectures, online seminars - webinars					
Total Lecture hours					75--hours

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management - Saravanavel
Reference Books	
1	Financial Management - L.Y. Pandey
2	Financial Management - M.Y. Khan and Jain
3	Financial Management - S.C. Kuchhal
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	M	S	M	M	M

Course code		L	T	P	C
Elective 1 B	Brand Management	4			4
Pre-requisite	Basic knowledge in Brand Management	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of branding To compare and analyze brand positioning and brand image building To analyze the impact of brand on customer behavior To familiarize with brand rejuvenation and monitoring To provide insight on essential branding strategies 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of branding and related terms				K1
2	Compare brand image building and brand positioning strategies				K2
3	Analyze the impact of brand, brand loyalty and brand audit.				K4
4	Explain the brand rejuvenation and brand monitoring process				K4
5	Apply various strategies for brand building and monitoring				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.					
Unit:2		15--hours			
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building					
Unit:3		15--hours			
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit					
Unit:4		15--hours			
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.					
Unit:5		13--hours			
Brand Strategies: Designing and implementing branding strategies – Case studies					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
	Total Lecture hours	75--hours			

Text Book(s)	
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002
3	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
Reference Books	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	M	M
CO4	S	S	S	S	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Elective 1 C	Fundamentals of Insurance	4			4
Pre-requisite	Basic knowledge about Insurance	Syllabus Version		2021-2022	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of insurance To familiarize with the concept of working of agency To understand various forms of underwriting To provide knowledge about the formation of insurance companies To acquaint with the basic principles of different types of insurance 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the different concepts of insurance and its working				K1
2	Explain the concept of agent and its working system				K2
3	Evaluate the functions of agents and various forms of underwriting				K5
4	Analyze the various actuarial aspects relating to insurance companies				K4
5	List the basic principles of insurance and various types of it.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					15--hours
Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development					
Unit:2					15--hours
Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.					
Unit:3					15--hours
Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.					
Unit:4					15--hours
Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels					
Unit:5					13--hours
Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75--hours
Text Book(s)		
1	Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi. .	
2	Insurance Regulatory Development Act 1999	
Reference Books		
1	Life Insurance Corporation Act 1956	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	M	S	S
CO3	S	S	M	M	M
CO4	S	M	M	S	M
CO5	S	M	M	S	S





**Sixth
Semester**

Course code		L	T	P	C
Core- 19	Management Accounting	4			4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the various components of management accounting and related terms To understand analysis using ratio, working capital management and marginal costing To familiarize with budget preparation and budgetary control tools 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the various concepts relating to management accounting				K2
2	Analyze financial statements using ratio analysis				K4
3	Evaluate the working capital management of companies				K5
4	Comparing various alternatives using marginal costing and decision making				K2
5	Analyze new budget and budgetary control for organizations				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					20-- hours
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.					
Unit:2					18-- hours
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.					
Unit:3					17-- hours
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.					
Unit:4					15-- hours
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.					
Unit:5					18--hours
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars - webinars					
				Total Lecture hours	90-- hours

Text Book(s)	
1	Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004. 2.. 3. 4.
2	Sharma and S.K.Gupta "Management Accounting", Kalyani Publishers, New Delhi, 2006
Reference Books	
1	. S.P. Jain and KL. Narang , "Cost and Management Accounting", Kalyani Publishers, New Delhi
2	S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 20	Principles of Auditing	4			4
Pre-requisite	Basic knowledge in Auditing	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the various concepts of auditing and the procedure for the conduct of internal audit To familiarize with the process of valuing assets and liabilities To understand the process of auditing the joint stock companies and investigation mechanism 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the important concept and rules relating to auditing				K1
2	Outline the techniques and applicability of internal audit				K2
3	Analyze the valuation of assets and liabilities in business				K4
4	Analyze the accounts and auditing the joint stock companies				K4
5	Examine about investigation and auditing of computerized accounts				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					20--hours
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes					
Unit:2					18--hours
Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.					
Unit:3					17--hours
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.					
Unit:4					15--hours
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.					
Unit:5					18--hours
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90--hours
Text Book(s)		
1	B.N. Tandon, “Practical Auditing”, S Chand Company Ltd	
Reference Books		
1	.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London	
2	Spicer and Pegler, “Auditing: Khatalia’s Auditing” 4. Kamal Gupta, “Auditing “ , Tata Mcgriall Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core- 21	Indirect Taxes	4			4
Pre-requisite	Basic knowledge in Tax	Syllabus Version	2021-2022		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the applicability of indirect taxes in India To familiarize with the calculation and execution of goods and service tax in India To understand the working of custom law in India 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to Indirect tax regime in India				K1
2	Analyze the concept and applicability of GST in businesses				K4
3	Compare the GST regime with other indirect tax laws prior to it				K2
4	Illustrate GST system in own business and other prototypes				K2
5	Examine the custom law and related duties and taxes				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15-- hours			
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues					
Unit:2		13-- hours			
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.					
Unit:3		15-- hours			
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.					
Unit:4		15--hours			
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.					

Unit:5		15--hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75--hours
Text Book(s)		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore.	
Reference Books		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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2		
4		
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Core 22	Computer Applications: MS PowerPoint And MS Access and Tally Practical - II	4	-	-	-
Pre-requisite	Basics knowledge in MS PowerPoint And MS Access and Tally	Syllabus Version	2021-22		
Course Objectives:					
The main objectives of this course are to:					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1					K2
2					K6
3					K3
4					K4
5					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
MS POWERPOINT			12 hrs		
<ol style="list-style-type: none"> Design a slide for a product of your choice, include the picture of the product and demonstration and working (minimum three slides) Prepare an organization chart for a company. Create a show projecting the activities of your department during the academic year. 					
MS ACCESS			13 hrs		
<ol style="list-style-type: none"> Create a Student database with the following Tables: <ol style="list-style-type: none"> Students Personal Details Students Mark Details Perform the following: <ol style="list-style-type: none"> Relate the Tables Create a query to the students passed in all subjects. Create a form and report 					
TALLY 20 hrs					
<ol style="list-style-type: none"> Company Creation and Alteration Creating and Displaying Ledger Voucher Creation Voucher Alteration and Deletion Inventory Information – Stock Summary Inventory Information – Godown Creation and alteration Final Accounts Bank Reconciliation Statement Accounting and Inventory Information's Billwise Statements. 					

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 2 A	Entrepreneurial development	4			4
Pre-requisite	Basic knowledge about entrepreneurship	Syllabus Version		2021-2022	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of entrepreneurship and related initiatives To provide insights about the setting up of startups To familiarize with the institutional services to entrepreneur To provide knowledge about various financial support available to the entrepreneurs To provide knowledge about various subsidies and incentives available for entrepreneurs 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the importance and role of entrepreneurship as an economic activity				K1
2	Explain the various process of setting up a startup				K2
3	Outline the various institutional services to entrepreneur				K2
4	Analyze the various financial institution available to support entrepreneurs				K4
5	List the various subsidies and incentives available for entrepreneurs				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.					
Unit:2		15--hours			
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.					
Unit:3		15--hours			
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercialbank.					
Unit:4		15--hours			
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
Unit:5		13--hours			
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars - webinars					
				Total Lecture hours	75--hours

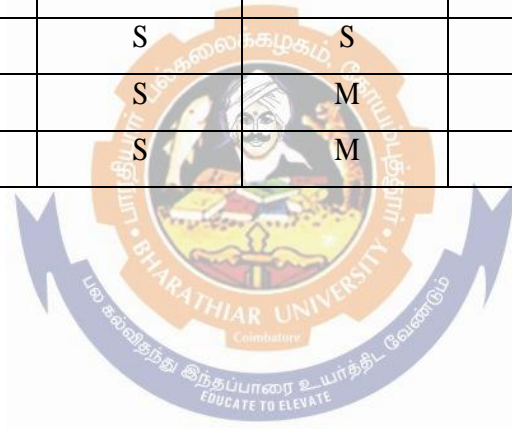
Text Book(s)	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
Reference Books	
1	Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

Course code		L	T	P	C
Elective 2 B	Supply chain management	4			4
Pre-requisite	Basic knowledge in marketing	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the importance of supply chain management To provide insight about various strategies of supply chain management To understand the importance of strategic alliance in supply chain management To understand the process of procurement and outsourcing To acquaint knowledge about smart pricing strategies and customer value measures 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the importance of supply chain management in the modern times				K1
2	Outline the various strategies in supply chain management				K2
3	Examine the concept of retailer supplier partnership				K4
4	Analyze the process of procurement, outsourcing and e-procurement				K4
5	List the ideas about smart pricing strategies and measuring customer values				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					15--hours
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
Unit:2					15--hours
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
Unit:3					15--hours
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
Unit:4					15--hours
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
Unit:5					13--hours
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
Unit:6		Contemporary Issues			2 hours
Expert lectures, online seminars - webinars					
				Total Lecture hours	75-hours
Text Book(s)					

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
Reference Books	
1	Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M



Course code		L	T	P	C
Elective 2 C	Principles of Web Designing	4			4
Pre-requisite	Basic knowledge about internet	Syllabus Version		2021-2022	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about working in HTML To understand the working of XML To understand the basic and advanced process of java scripting To provide insights about the CGI and server side scripting To provide knowledge about the various data base tools 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the basic working in HTML and graphics				K2
2	Explain the working of XML				K2
3	Apply the basic and advanced process of java scripting				K3
4	Analyze the CGI and server side scripting				K4
5	Explain the various web database tools in web designing				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15--hours			
HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.					
Unit:2	Title of the Unit (Capitalize each Word)	15--hours			
XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary					
Unit:3	Title of the Unit (Capitalize each Word)	15--hours			
Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML					
Unit:4	Title of the Unit (Capitalize each Word)	15--hours			
CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side					
Unit:5	Title of the Unit (Capitalize each Word)	13--hours			
Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75--hours
Text Book(s)		
1	Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI)	
Reference Books		
1	PERL & CGI by Elizabeth Castro (Pearson Education)	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	M	M



Course code		L	T	P	C
Elective 3 A	Financial Markets	4			4
Pre-requisite	Basic knowledge about financial market	Syllabus	rsion	2021-	2022
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of financial market To analyze the working and components of corporate securities market To evaluate the functioning of stock exchanges in India To evaluate the role of banks and intermediaries in financial market To provide insights about the new models and innovative trends in financing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the basic concepts of financial market				K1
2	Analyze the working and components of corporate securities market				K4
3	Explain the functioning of stock exchanges in India				K4
4	Explain the role of banks and intermediaries in financial market				K4
5	Apply various trends and new modes in financing				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					
				15--hours	
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.					
Unit:2					
				15--hours	
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
Unit:3					
				15--hours	
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
Unit:4					
				15--hours	
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
Unit:5					
				13--hours	
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,					
Unit:6					
Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars					
				Total Lecture hours	
				75--hours	

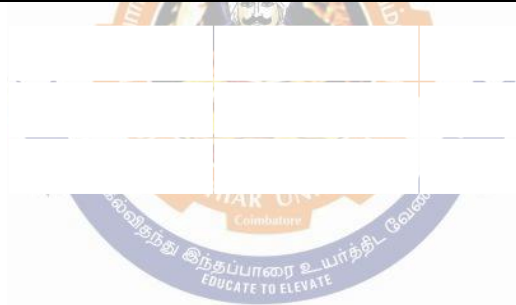
Text Book(s)	
1	Financial Markets and Services- E.Gorden K.Natarajan
2	Financial Markets and Institutions – Dr.S.Gurusamy
3	
4	
Reference Books	
1	Financial Institutions and Markets - Bhole
2	Financial Markets , Institutions and services- N.K.Gupta
3	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Elective 3 B	Insurance Legislative Framework	4			4
Pre-requisite	Basic knowledge in insurance	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about the basics of Insurance act To provide awareness about the provisions of LIC act To offer knowledge about insurance regulatory and development authority act To offer insights about consumer protection act To familiarize about the concept and working of ombudsman 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Illustrate the various aspects of insurance act				K2
2	Outline the various provisions of LIC act				K2
3	Explain the various provisions relating to insurance regulatory and development authority act				K4
4	Analyze the various provisions of consumer protection act				K4
5	Explain the role of ombudsman scheme				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1		15--hours			
Insurance Act 1938					
Unit:2		12—hours5			
LIC Act 1956					
Unit:3		15-hours			
Insurance Regulatory & Development Authority Act 1999					
Unit:4		15--hours			
Consumer protection Act 1985 applicable to Insurance Companies					
Unit:5		13--hours			
Ombudsman scheme					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
	Total Lecture hours	75--hours			
Text Book(s)					
1	Mishra M. N: Insurance principles and practice; S Chand & co. New				

Reference Books	
1	Delhi Insurance Regulatory Development Acts 1999
2	Life Insurance Corporation Acts 1956
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	S	M	S	S
CO4	S	M	M	M	M
CO5	S	M	M	M	L



ELECTIVE PAPER

Course code	-	PROJECT AND VIVA VOCE	L	T	P	C
Elective – 3 C		Major Project	-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	Syllabus Version		2021-2022	
Course Objectives:						
The main objectives of this course are to:						
1. The students will get on-the-job training and experience.						
2. The students will gain knowledge on problem identification and solutions.						
3. The students will gain a complete knowledge on the program and the course outcome.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain about how to collect literature.					K2
2	Implement problem identification and will frame tool for collecting data					K3
3	Evaluate and get practical exposure on the framed objective.					K5
4	Execute and generate the procedure of compiling the collected data by using analysis					K3,K6
5	Summarize and execute report writing, and will get complete knowledge of the course.					K2,K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6– Create						
Textbook(s)						
1	C.R. Kothari, “Research Methodology Methods and Techniques”, Second Edition, New Delhi: New Age International publisher, 2004					
Reference Books						
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014					
2	Robert B Burns, Introduction to Research Methods, SAGE Publications					
Course Designed By: Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand						
Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	M	S	M	S	S	
CO2	S	S	S	S	S	
CO3	S	S	S	S	S	
CO4	S	S	S	S	S	
CO5	S	S	S	S	M	
*S-Strong; M-Medium; L-Low						