

# B. Com. (Professional Accounting)

## Syllabus

### AFFILIATED COLLEGES

Program Code: 2AK

2023 – 2024 onwards



## BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

<b>Program Specific Outcomes (PSOs)</b>	
After the successful completion of <b>B.Com (Professional Accounting)</b> program, the students are expected to	
PSO1	complete the intermediate level in professional programmes like CA, ICWA and ACS
PSO2	Provide several opportunities to engage with the accounting professionals
PSO3	Implement creativity and problem solving skills in various real life time problems.
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.



<b>Program Outcomes (POs)</b>	
On successful completion of the <b>B.Com (Professional Accounting)</b> program	
PO1	Ability to apply ethical principles and responsible practices during their profession
PO2	Ability to engage in independent and lifelong learning for continued professional development.
PO3	Become qualified professionals in the field of accounting and auditing.
PO4	Demonstrate professional ethics in legal aspects of business
PO5	Ability to apply ethical principles and responsible practices during their profession



**BHARATHIAR UNIVERSITY : : COIMBATORE 641 046**  
**B.Com (Professional Accounting)... Curriculum for 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
<b>FIRST SEMESTER</b>								
I		Language-I	4	6	-	25	75	100
II		English-I	4	6	-	25	75	100
III		Core I – Principles of Accountancy	4	4	-	25	75	100
III		Core II – Introduction to Information Technology	4	4	-	25	75	100
III		Core-III: Computer Applications Practical-I (MS –Office Word, Excel and Power point)	3	-	4	20	55	75
III		Allied Paper I : Mathematics for Business	3	4	-	20	55	75
IV		Environmental Studies #	2	2	-	-	50	50
<b>Total</b>			<b>24</b>	<b>30</b>		<b>140</b>	<b>460</b>	<b>600</b>
<b>SECOND SEMESTER</b>								
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*
		<a href="http://kb.naanmudhalvan.in/Special/Filepath/Cambridge_Course_Details.pdf">http://kb.naanmudhalvan.in/Special/Filepath/Cambridge_Course_Details.pdf</a>						
III		Core IV – Financial Accounting	4	5		25	75	100
III		Core-V-Principles of Marketing	3	3		20	55	75
III		Core VI– Computer Application Practical-II (MSOffice- Access and Tally 9.20)	3	-	4	20	55	75
III		Allied Paper II – Statistics for Business	3	4		20	55	75
IV		Value Education – Human Rights #	2	2		-	50	50
<b>Total</b>			<b>23</b>	<b>30</b>		<b>160</b>	<b>415</b>	<b>575</b>
<b>THIRD SEMESTER</b>								
I		Language – III	2	4		25	75	100
II		English-III	2	4		25	75	100
III		Core VII – Advanced Accounting	4	5		25	75	100

III		Core VIII – Principles of Management	4	3		25	75	100
III		Core IX – Mercantile Law	4	4		25	75	100
III		Core-X-Executive Business Communication	3	3		20	55	75
III		Allied : III - Managerial Economics	3	5		20	55	75
IV		<b>Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials)</b> <a href="https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&amp;oid=100738103855604184250&amp;rtpof=true&amp;sd=true">https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&amp;oid=100738103855604184250&amp;rtpof=true&amp;sd=true</a>	<b>2</b>	<b>-</b>		<b>25</b>	<b>75</b>	<b>100</b>
IV		Tamil @ / Advanced Tamil # (or)Non-major elective-I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #	2	2		-	50	50
		<b>Total</b>	<b>26</b>	<b>30</b>		190	610	<b>800</b>

**FOURTH SEMESTER**

I	Language - IV		2	4		25	75	100
II	English -IV		2	4		25	75	100
III	Core XI – Cost Accounting		4	6		25	75	100
III	Core XII– Company Law		4	5		25	75	100
III	Core XIII – Principles of Auditing		4	5		25	75	100
III	Allied : IV – Modern Banking		3	4		20	55	75
IV	<b>Skill based Subject II- Naan Mudhalvan -Office Fundamentals</b> <a href="http://kb.naanmudhalvan.in/Bharathiar_University_(BU)">http://kb.naanmudhalvan.in/Bharathiar_University_(BU)</a>		<b>2</b>			<b>25</b>	<b>75</b>	<b>100</b>
IV	Tamil @ /Advanced Tamil #(or) Non-major elective - II :General Awareness #		2	2			50	50
		<b>Total</b>	<b>23</b>	<b>30</b>	3	170	555	<b>725</b>

**FIFTH SEMESTER**

III	Core XIV – Corporate Accounting		4	6		25	75	100
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III	Core XV – Auditing and Assurance	4	6		25	75	100
III	Core XVI – Direct Taxes I	4	6		25	75	100
III	Core XVII – Indirect Taxes	4	5		25	75	100
III	Core XVIII:- Banking and Insurance Law	3	3		20	55	75
III	Elective-I :	3	4		20	55	75
IV	<b>Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I)</b> <a href="http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf">http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf</a>	2			25	75	100
	<b>Total</b>	<b>24</b>	<b>30</b>		165	485	<b>650</b>
<b>SIXTH SEMESTER</b>							
III	Core XIX – Accounting for Managerial Decision	4	6		25	75	100
III	Core XX - Direct Tax-II	4	6		25	75	100
III	Core XXI– Enterprise Information System and Strategic Management	3	6		20	55	75
III	Core XXII: Cyber Law	3	4		20	55	75
III	Elective –II :	3	4		20	55	75
III	Elective –III :	3	4		20	55	75
IV	<b>Skill based Subject-IV: Naan Mudhalvan Fintech Course (Capital Markets / Digital Marketing / Operational Logistics)</b> <a href="http://kb.naanmudhalvan.in/Bharathiar_University_(BU)">http://kb.naanmudhalvan.in/Bharathiar_University_(BU)</a>	2			25	75	100
V	Extension Activities @	2	-	-	50	-	50
	<b>Total</b>	<b>24</b>	<b>30</b>		205	445	<b>650</b>
	<b>Grand total</b>	<b>144</b>	<b>180</b>				<b>4000</b>

- \* 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 75marks 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.

<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
<b>Elective – II</b>	A	<b>Business Finance</b>
	B	Brand Management

<b>Elective – III</b>	C	Supply Chain Management
	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce



# **First Semester**



Course code		L	T	P	C
<b>Core 1</b>	<b>Principles of Accountancy</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in the field of Accountancy</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enable the students to learn basic Principles of Accountancy.</li> <li>To make the students skillfully to prepare and present the final accounts of sole trader.</li> <li>To promote knowledge about Bill of Exchange, Average Due date and Account Current.</li> <li>To provide knowledge about consignment and joint ventures</li> <li>To gain knowledge about bank reconciliation statement and accounting for professionals</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	The main objectives of this course are to: Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.				K1
2	Understand the preparation Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.				K2
3	Apply the accounting practices for Bill of exchange and Account current				K3
4	Analyse the accounting treatment in preparation of consignment and joint venture accounts				K4
5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Basics of Accounting</b>	<b>10-- hours</b>			
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.					
<b>Unit:2</b>	<b>Final Accounts</b>	<b>12-- hours</b>			
Final accounts of a sole trader with adjustments – Errors and rectification					
<b>Unit:3</b>	<b>Bill of Exchange and Account Current</b>	<b>13-- hours</b>			
Bill of exchange- Accommodation bills – Average due date – Account current.					
<b>Unit:4</b>	<b>Consignments and Joint Ventures</b>	<b>13-- hours</b>			
Accounting for consignments and Joint ventures					
<b>Unit:5</b>	<b>Bank Reconciliation Statement</b>	<b>10-- hours</b>			
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

<b>Text Book(s)</b>	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd.,
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., 3. R.L.Gupta, V.K.Gupta,
3	M.C.Shukla – Financial Accounting – Sultanchand & sons
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons
<b>Reference Books</b>	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
3	A.Murthy -Financial Accounting – Margham Publishers
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/Hs-U3jAvqo4">https://youtu.be/Hs-U3jAvqo4</a>
2	<a href="https://www.youtube.com/watch?v=MJIngOTc-PA">https://www.youtube.com/watch?v=MJIngOTc-PA</a>
3	<a href="https://youtu.be/UxfPGWlxgHQ">https://youtu.be/UxfPGWlxgHQ</a>
Course Designed By:	

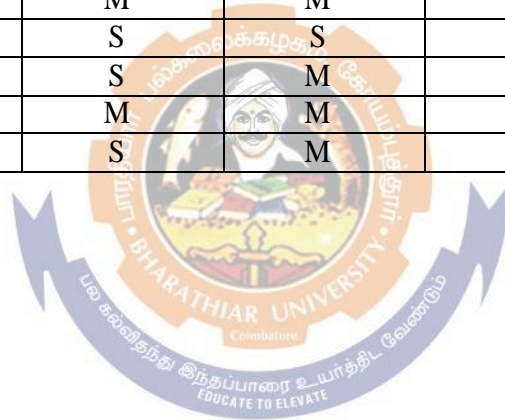
<b>Mapping Course objectives and course outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	M	S	M	M

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

Course code			L	T	P	C
<b>Core 2</b>		<b>Introduction to Information Technology</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>		<b>Basic knowledge in the field Information Technology</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>						
1.To develop an understanding of hardware and software computer system. 2. To provide knowledge about types of computer system 3.To know about components of computers and its application 4. To promote knowledge about operating system 5. To gain knowledge about system analysis design						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Understand the hardware and software Information Systems.					K2
2	Recall the different types of computer system and networking					K1
3	Gain knowledge about components of computers					K2
4	Describe the operating systems and mobile computers					K3
5	Understand the System analysis and design, management information system-decision support systems-expert system					K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Hardware and Software Systems</b>					<b>10-- hours</b>
Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.						
<b>Unit:2</b>	<b>Types of Computer System</b>					<b>15-- hours</b>
Types of computer systems- Micro, mini, mainframe and super computers. Analog,digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.						
<b>Unit:3</b>	<b>Components of Computers</b>					<b>12-- hours</b>
Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.						
<b>Unit:4</b>	<b>Operating Systems</b>					<b>11-- hours</b>
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- ExtranetE.mail and its uses-world wide websites-mobile computers.						
<b>Unit:5</b>	<b>System Analysis and Design</b>					<b>10-- hours</b>
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system						
Unit 6	<b>Contemporary Issues</b>					2 hours
Expert seminars and lectures						
<b>TOTAL</b>					<b>60 hours</b>	

<b>Text Book(s)</b>	
1	Computer and common sense-Roger Hunt and John Shellery
2	Using Micro Computers- Brightman and Dimsdale
3	P.c.Software made simple-R.K.Taxali
<b>Reference Books</b>	
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry c.Lucas
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/Ot2ZJ8fhnc">https://youtu.be/Ot2ZJ8fhnc</a>
2	<a href="https://onlinecourses.swayam2.ac.in/nou20_cs04/preview">https://onlinecourses.swayam2.ac.in/nou20_cs04/preview</a>
3	<a href="https://www.youtube.com/watch?v=Qy064xFEW64">https://www.youtube.com/watch?v=Qy064xFEW64</a>
Course Designed By:	

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



Course code		L	T	P	C
Core 3	<b>Computer Applications Practical-I (MS Office)</b>	-	-	6 0	-
<b>Pre-requisite</b>	<b>Basic knowledge in MS Office</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To familiarize with working in MS-WORD</li> <li>To understand the working in MS-EXCEL</li> <li>To understand the working in MS- POWERPOINT</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various techniques of working in MS-WORD				K1
2	Prepare appropriate personal bio data				K4
3	Analyze financial data using EXCEL tools				K3
4	Understanding various tools used in MS-EXCEL				K2
5	Creating presentations for seminars and lectures using animations				K6
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>I - MS WORD</b>					<b>15-- hours</b>
<ol style="list-style-type: none"> <li>Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header &amp; Footer, Inserting pages and page numbers, Find and Replace.</li> <li>Prepare an invitation for the college function using Text boxes and clip parts.</li> <li>Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.</li> <li>Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.</li> <li>Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.</li> </ol>					
<b>II - MS EXCEL</b>					<b>25-- hours</b>
<ol style="list-style-type: none"> <li>Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</li> <li>Prepare Final Accounts (Trading, Profit &amp; Loss Account and Business Sheet) by using formula.</li> <li>Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.</li> <li>Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</li> <li>Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.</li> </ol>					

<b>III - MS POWERPOINT</b>		<b>20-- hours</b>
<ol style="list-style-type: none"> <li>1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.</li> <li>2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.</li> <li>3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.</li> <li>4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.</li> <li>5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.</li> </ol>		

<b>Text Book(s)</b>	
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
<b>Reference Books</b>	
1	MS Excel 2007 Bible, John Walkenbach
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/RdT0zKPY_OQ">https://youtu.be/RdT0zKPY_OQ</a>
2	<a href="https://youtu.be/yCVy5Kw0l8s">https://youtu.be/yCVy5Kw0l8s</a>
3	<a href="https://youtu.be/W2SdgnKH0Pw">https://youtu.be/W2SdgnKH0Pw</a>
Course Designed By:	

<b>Mapping program outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	S	M
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	M	S	M

Course code	TITLE OF THE COURSE	L	T	P	C
<b>ALLIED PAPER I</b>	<b>MATHEMATICS FOR BUSINESS</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basics knowledge on Mathematics for Business</b>	<b>Syllabus Version</b>			<b>2022-23</b>
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. Understand and apply basics of applications of mathematics in business</li> <li>2. Make the students to be ready for solving business problems using mathematical operations.</li> <li>3. Provide an insight knowledge about variables, constants and functions.</li> <li>4. Gain the knowledge on integral calculus and determining definite and indefinite functions.</li> <li>5. Analyze the linear programming problem by using graphical solution and simple method.</li> </ol>					
<b>Expected Course Outcomes:</b>					
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			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create</b>					
<b>Unit:1</b>	<b>SET THEORY</b>	<b>12 hours</b>			
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.					
<b>Unit:2</b>	<b>MATRIX</b>	<b>11 hours</b>			
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.					
<b>Unit:3</b>	<b>VARIABLES, CONSTANTS AND FUNCTIONS</b>	<b>12 hours</b>			
Variables, Constants and Functions – Limits 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					

<b>Unit:4</b>	<b>ELEMENTARY INTEGRAL CALCULUS</b>	<b>12 hours</b>
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.		
<b>Unit:5</b>	<b>LINEAR PROGRAMMING PROBLEM</b>	<b>11 hours</b>
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60 hours</b>
<b>Text Book(s)</b>		
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	
<b>Reference Books</b>		
1	G.K.Ranganath, C.S.Sampangiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=qO1SYFZVmhY">https://www.youtube.com/watch?v=qO1SYFZVmhY</a>	
2	<a href="https://www.youtube.com/watch?v=LadYhkiVC7Q&amp;list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD">https://www.youtube.com/watch?v=LadYhkiVC7Q&amp;list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD</a>	
3	<a href="https://www.youtube.com/watch?v=qO1SYFZVmhY&amp;list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L">https://www.youtube.com/watch?v=qO1SYFZVmhY&amp;list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L</a>	
Course Designed By:		

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

S- Strong; M-Medium; L-Low





# **Second Semester**

Course code	TITLE OF THE COURSE	L	T	P	C
Core – 4	Financial Accounting	4	-	-	4
Pre-requisite	Basic knowledge in accountancy	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enable the students to learn provision for depreciation account.</li> <li>To make the students skillfully to prepare branch accounts and Departmental accounts</li> <li>To learn about the preparation of accounts using single entry system.</li> <li>To enhance the conceptual skills to prepare the Hire Purchase and Instalment Purchase system.</li> <li>To provide knowledge to know about the Royalty account and Investment account</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the accounting treatment relating to different methods of depreciation.				K1
2	Understand the preparation of the Branch accounts and Departmental accounts				K2
3	Apply the accounting procedure for preparing the single entry system				K3
4	Develop the conceptual skills to prepare and present the Hire Purchase and Instalment Purchase system				K4
5	Analyze the procedure for royalty accounts and investment account				K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Depreciation</b>	<b>13--hours</b>			
Depreciation – Methods - Reserves and provisions.					
<b>Unit:2</b>	<b>Branch accounts and Departmental accounting</b>	<b>15--hours</b>			
Branch accounts excluding foreign branches. Departmental Accounting – Transfer at cost or Selling price.					
<b>Unit:3</b>	<b>Single Entry System</b>	<b>15--hours</b>			
Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.					
<b>Unit:4</b>	<b>Hire Purchase and Instalment System</b>	<b>15--hours</b>			
Hire Purchase and Instalment System including Hire purchase Trading Accounts					
<b>Unit:5</b>	<b>Royalty and Investment account</b>	<b>15--hours</b>			
Royalties <b>excluding Sub-Lease</b> – Investment Accounts Note: 20% Marks for theory and 80 % marks for problem.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75--hours</b>
<b>Text Book(s)</b>					
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				
<b>Reference Books</b>					
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				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1	<a href="https://www.coursera.org/learn/financial-accounting-advanced">https://www.coursera.org/learn/financial-accounting-advanced</a>				

2	<a href="https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera">https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera</a>
3	<a href="https://nptel.ac.in/courses/110/106/110106135">https://nptel.ac.in/courses/110/106/110106135</a>

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



Course code	TITLE OF THE COURSE	L	T	P	C
Core-5	PRINCIPLES OF MARKETING	4	-	-	4
Pre-requisite	Basic knowledge in accountancy	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. To conceptualize an idea about marketing and related terms</li> <li>2. To understand various concepts relating to consumer behavior</li> <li>3. To introduce the components of marketing mix</li> <li>4. To understand emerging marketing trends and regulatory mechanisms</li> </ol>					
<b>Expected Course Outcomes:</b>					
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>INTRODUCTION TO MARKETING</b>	<b>9- hours</b>			
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing					
<b>Unit:2</b>	<b>MARKETING FUNCTIONS</b>	<b>9-- hours</b>			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information					
<b>Unit:3</b>	<b>CONSUMER BEHAVIOUR</b>	<b>8-- hours</b>			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing					
<b>Unit:4</b>	<b>MARKETING MIX</b>	<b>9-- hours</b>			
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					
<b>Unit:5</b>	<b>BUREAU OF INDIAN STANDARDS</b>	<b>8- hours</b>			
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
				<b>Total Lecture hours</b>	<b>45-- hours</b>
<b>Text Book(s)</b>					
1	Marketing Management - Rajan Sexena				

2	Principles of Marketing - Philip Kotler & Gary Armstrong
3	Marketing Management - V.S. Ramasamy and Namakumari
<b>Reference Books</b>	
1	Marketing - William G. Zikmund & Michael D'Amico
2	Marketing - R.S.N. Pillai & Bagavathi
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	
2	
3	
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

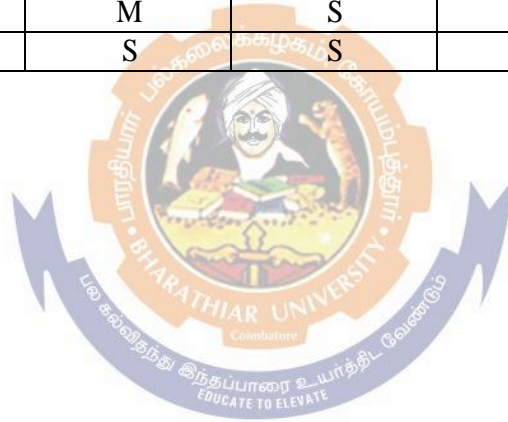
\*S-Strong; M-Medium; L-Low



Course code			L	T	P	C
Core 6	<b>Computer Application Practical-II (MSOffice and Tally )</b>		-	-	6 0	4
<b>Pre-requisite</b>	<b>Basic knowledge in the field MS Office and Tally</b>		<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To provide practical knowledge in working with MS- ACCESS</li> <li>To understand the basics of working in Tally accounting package</li> <li>To provide insights about the usefulness of internet in business purpose</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Understand the basics of working in MS-ACCESS using various tools				K2	
2	Prepare personal bio data using MS ACCESS tools				K3	
3	Analyze business transactions using computerized packages				K4	
4	Analyze inventory management using various techniques				K4	
5	Apply internet for business purposes and communications				K3	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>I - MS ACCESS</b>					<b>25-- hours</b>	
<ol style="list-style-type: none"> <li>Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.</li> <li>Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.</li> <li>Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.</li> <li>Create forms for the simple table ASSETS.</li> <li>Create report for the PRODUCT database.</li> </ol>						
<b>II – TALLY AND INTERNET</b>					<b>35-- hours</b>	
<ol style="list-style-type: none"> <li>Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.</li> <li>Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).</li> <li>Prepare inventory statement using (Calculate inventory by using all methods)               <ol style="list-style-type: none"> <li>FIFO</li> <li>LIFO</li> <li>Simple Average Method</li> <li>Weighted Average Method</li> </ol> </li> <li>BankReconciliationStatement</li> <li>Voucher Creation</li> <li>Voucher Alteration and Deletion</li> </ol>						
					<b>Total Lecture hours</b>	
					<b>60-- hours</b>	

<b>Text Book(s)</b>	
1	TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda
2	Ms Access 2000 Programming by Example, Julitta Korol
<b>Reference Books</b>	
1	Microsoft Office 2019, Peter Weverka
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/Ghu1JInoZI">https://youtu.be/ Ghu1JInoZI</a>
2	<a href="https://youtu.be/Ipz1VVQGXEc">https://youtu.be/Ipz1VVQGXEc</a>
3	<a href="https://youtu.be/OIKM-ITf1UQ">https://youtu.be/OIKM-ITf1UQ</a>
Course Designed By:	

<b>Mapping with Programme outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	S	S	M



Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER II	STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basic knowledge on statistics for business	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of the course are able to					
<ol style="list-style-type: none"> <li>1. Provide basic conceptual knowledge on applications of statistics in business.</li> <li>2. Make the students to be ready for solving business problems using statistical operations.</li> <li>3. Give a detailed instruction of measurement of dispersion.</li> <li>4. Gain the knowledge on application of correlation and regression for business operations.</li> <li>5. Analyze interpolation and probability theory and perform the problems.</li> </ol>					
<b>Expected Course Outcomes:</b>					
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			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>INTRODUCTIONS</b>	<b>12 hours</b>			
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					
<b>Unit:2</b>	<b>MEASURES OF DISPERSION</b>	<b>12 hours</b>			
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.					
<b>Unit:3</b>	<b>CORRELATION AND REGRESSION ANALYSIS</b>	<b>10 hours</b>			
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					
<b>Unit:4</b>	<b>TIME SERIES</b>	<b>12 hours</b>			
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.					



<b>Unit:5</b>	<b>INTERPOLATION</b>	<b>12 hours</b>
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.		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>3 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60hours</b>
<b>Text Book(s)</b>		
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	
<b>Reference Books</b>		
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	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=BUE-XJEHp7g">https://www.youtube.com/watch?v=BUE-XJEHp7g</a>	
2	<a href="https://www.youtube.com/watch?v=0s4mKbkYJPU&amp;t=1s">https://www.youtube.com/watch?v=0s4mKbkYJPU&amp;t=1s</a>	
3	<a href="https://www.youtube.com/watch?v=Dxcc6ycZ73M">https://www.youtube.com/watch?v=Dxcc6ycZ73M</a>	
Course Designed By:		

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

S- Strong; M-Medium; L-Low



**Third  
Semester**

Course code			L	T	P	C
Core 7	<b>Advanced Accounting</b>		4	-	-	4
Pre-requisite	<b>Basic knowledge in Accounting</b>		<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To make the students to understand the basics of preparing partnership accounts</li> <li>To make the students to understand the procedures of admission. Death and retirement of partner</li> <li>To promote the knowledge about the dissolution of firm and amalgamation of firm.</li> <li>To enable the students to learn the accounting treatment relating to Sale of Partnership to a limited company.</li> <li>To impart the thorough knowledge on the accounting standards.</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall the basic concepts of preparing partnership accounts					K1
2	Understand the accounting treatment for admission and death of a partner.					K2
3	Apply the procedure for dissolution of firm and amalgamation.					K3
4	Analyse the situation of Sale of Partnership firm to a Limited company					K4
5	Understand the knowledge about accounting standards					K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Partnership Accounts</b>				<b>15--hours</b>	
Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Final accounts of Partnership firms						
<b>Unit:2</b>	<b>Admission, Retirement and Death of Partner</b>				<b>15--hours</b>	
Admission, retirement and death of a partner including treatment of goodwill						
<b>Unit:3</b>	<b>Dissolution and Amalgamation of Partnership Firms</b>				<b>15--hours</b>	
Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms						
<b>Unit:4</b>	<b>Sale of Partnership Firm to a limited company</b>				<b>15--hours</b>	
Sale of Partnership Firm to a limited company						
<b>Unit:5</b>	<b>Accounting Standards</b>				<b>13--hours</b>	
Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs. AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
					<b>Total Lecture hours</b>	<b>75--hours</b>
<b>Text Book(s)</b>						
1	Advanced Accounts - M.C.Shukla and T.S.Grewal					
2	Advanced Accounts - R.L. Gupta					

3	Advanced Accounts - S.P.Jain and K.L. Narang
<b>Reference Books</b>	
Financial Accounting - T.S.Reddy & A.Murthy	
Advanced Accountancy - A. Arulanandam, K.S. Raman	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=F689z6sPs1g">https://www.youtube.com/watch?v=F689z6sPs1g</a>
2	<a href="https://www.youtube.com/watch?v=1LRmddEEssQ&amp;list=PLfwl6GH_DzV54CUVBEv2yigtLF02pNCV5">https://www.youtube.com/watch?v=1LRmddEEssQ&amp;list=PLfwl6GH_DzV54CUVBEv2yigtLF02pNCV5</a>
3	<a href="https://www.youtube.com/watch?v=F689z6sPs1g&amp;list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g">https://www.youtube.com/watch?v=F689z6sPs1g&amp;list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	M
CO5	S	S	M	S	S



Course code	TITLE OF THE COURSE			L	T	P	C
Core-8	PRINCIPLES OF MANAGEMENT			4			4
Pre-requisite	Basic knowledge in management			Syllabus Version		2022-23	
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To provide understanding about basic terminologies of management</li> <li>To explore the fundamental principles, process and steps in management including planning</li> <li>To develop knowledge about organizing function in business</li> <li>To explore the concept of motivation in organizational context</li> <li>To generate ideas about effective communication in the business</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>INTRODUCTION TO MANAGEMENT</b>					<b>9-- hours</b>	
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.							
<b>Unit:2</b>	<b>PLANNING</b>					<b>8-- hours</b>	
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.							
<b>Unit:3</b>	<b>ORGANIZATION STRUCTURE</b>					<b>8-- hours</b>	
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.							
<b>Unit:4</b>	<b>MOTIVATION</b>					<b>9-- hours</b>	
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.							
<b>Unit:5</b>	<b>TECHNIQUES OF CONTROL</b>					<b>9-- hours</b>	
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.							

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars - webinars		
<b>Total Lecture hours</b>		<b>45-- hours</b>
<b>Text Book(s)</b>		
1	The Principles of Management - Rustom S. Davan	
2	Business Organization and Management - Y. K. Bhushan	
3	Business Management - Chatterjee	
<b>Reference Books</b>		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar - Pagare	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1		
2		
4		
Course Designed By:		

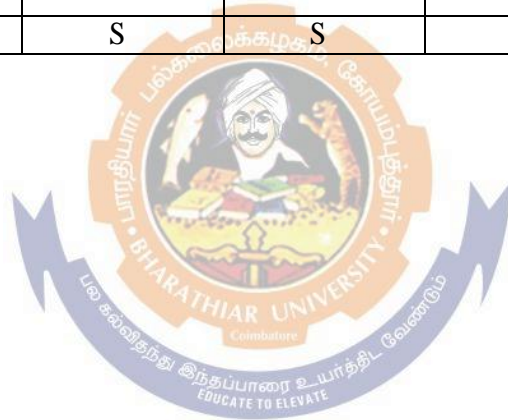
<b>Mapping Course objectives and course outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	S	M	M

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

Course code		L	T	P	C
Core 9	<b>Mercantile Law</b>	4	-	-	4
<b>Pre-requisite</b>	<b>Basic knowledge about Law</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>To understand basic concepts about various laws like Indian Contract Act 1872</li> <li>To promote the knowledge about provisions relating to elements of a valid contract</li> <li>To provide an outline about the performance and breach of contract</li> <li>To provide an insight on provisions relating to the formation of contract of sale.</li> <li>To gain knowledge regarding essential features of partnership and company and basic documents of partnership and company.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Remember provisions relating to the Indian contract act 1872.				K1
2	Understand the essential elements of a valid contract				K2
3	Analyse the conditions for performance of the contract and breach of contract				K4
4	Apply various provisions regarding the formation of contract of sale.				K3
5	Understand the general nature of partnership, registration and dissolution of firm				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Indian Contract Act 1872</b>	<b>12- hours</b>			
The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.					
<b>Unit:2</b>	<b>Elements of Contract</b>	<b>12-- hours</b>			
Other essentials elements of a valid contract.					
<b>Unit:3</b>	<b>Nature of Contract</b>	<b>10-- hours</b>			
Performance of contract and Breach of contract					
<b>Unit:4</b>	<b>Sale of Goods Act, 1930</b>	<b>12-- hours</b>			
The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights					
<b>Unit:5</b>	<b>Indian Partnership Act 1932</b>	<b>12-- hours</b>			
The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>				<b>60-- hours</b>	
<b>Text Book(s)</b>					
1	Business Law, N.D.Kapoor Sultan Chand Fifth edition 2007				
2	Elements of Commercial Law, P.Saravanel & Syed Bandre Alam Himalayan Publishing House 2007				
3	Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008				

<b>Reference Books</b>	
1	Mercantile Law for CA Common Proficiency C Tulsian Tata McGraw Hill Publishing co Ltd 3 rd reprint 2008
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=5L6gFSLRIWw">https://www.youtube.com/watch?v=5L6gFSLRIWw</a>
2	<a href="https://www.youtube.com/watch?v=Nb-Ad5e7ktE">https://www.youtube.com/watch?v=Nb-Ad5e7ktE</a>
3	<a href="https://www.youtube.com/watch?v=6O-WbvafCe8&amp;list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1">https://www.youtube.com/watch?v=6O-WbvafCe8&amp;list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1</a>
Course Designed By:	

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





Course code		L	T	P	C
<b>Core 10</b>	<b>Executive Business Communication</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Fundamental knowledge about business</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To provide an overview of Prerequisites to Business Communication.					
2. To put in use the basic mechanics of Grammar for preparing business letters.					
3. To provide an outline to effective Organizational Communication.					
4. To underline the nuances of Business communication.					
5. To impart the correct practices of the strategies of Effective Business writing.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	To Recall the basics of business communication				K1
2	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.				K2
3	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.				K3
4	To draft effective business correspondence with brevity and clarity.				K3
5	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Communication</b>				<b>8-- hours</b>
Business Communication : Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.					
<b>Unit:2</b>	<b>Business Letters</b>				<b>8-- hours</b>
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.					
<b>Unit:3</b>	<b>Correspondence Letters</b>				<b>9-- hours</b>
Banking Correspondence - Insurance Correspondence - Agency Correspondence.					
<b>Unit:4</b>					<b>9-- hours</b>
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)					
<b>Unit:5</b>	<b>Report Writing</b>				<b>9-- hours</b>
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>45-- hours</b>
<b>Text Book(s)</b>					
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.				

2	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd - New Delhi.
<b>Reference Books</b>	
1	Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
2	Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
<a href="https://www.youtube.com/watch?v=ol2BXgF-P48">https://www.youtube.com/watch?v=ol2BXgF-P48</a>	
<a href="https://www.youtube.com/watch?v=eneRHOu4fyY">https://www.youtube.com/watch?v=eneRHOu4fyY</a>	
<a href="https://www.youtube.com/watch?v=EUXJqxmduo">https://www.youtube.com/watch?v=EUXJqxmduo</a>	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO3	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	S



Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER III	MANAGERIAL ECONOMICS	4	-	-	4
Pre-requisite	Basic knowledge on Managerial Economics	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. Impart the knowledge of students on economics and its theories.</li> <li>2. Understand the different types of markets in the current scenario.</li> <li>3. Make the students to understand the demand analysis for the different types of products.</li> <li>4. Analyze the markets for achieving business enterprise goal.</li> <li>5. Analyze the causes and consequences of different market conditions.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Explain the basic concept of managerial economics.	K1			
2	Understand the demand and supply analysis in business applications.	K2			
3	Apply marginal analysis to the firm under different market conditions.	K3			
4	Analyze the causes and consequences of different market conditions.	K4			
5	Classify the price theories prevailing in various markets.	K2			
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create					
<b>Unit:1</b>	<b>MANAGERIAL ECONOMICS</b>	<b>15 hours</b>			
Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm					
<b>Unit:2</b>	<b>DEMAND ANALYSIS</b>	<b>15 hours</b>			
Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.					
<b>Unit:3</b>	<b>PRODUCTION FUNCTION</b>	<b>13 hours</b>			
Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.					
<b>Unit:4</b>	<b>MARKETS</b>	<b>15 hours</b>			
Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.					
<b>Unit:5</b>	<b>PRICE THEORY</b>	<b>15 hours</b>			
Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.					

<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75hours</b>
<b>Text Book(s)</b>		
1	R.L.Varshney and K.L.Maheshwari----Managerial Economics --- Sulthan Chand and Sons	
2	Alak Gosh and Biswanath Gosh----Managerial Economics ---Kalyani Publications	
<b>Reference Books</b>		
1	D.Gopalakrishna----Managerial Economics --- Himalaya Publishing House	
2	S.Sankaran----ManagerialEconomics -----Margham Publications	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=ycyMktNFZ88&amp;list=PLPjSqITyvDeV84Qiruw4xVWGOPTctrlhg">https://www.youtube.com/watch?v=ycyMktNFZ88&amp;list=PLPjSqITyvDeV84Qiruw4xVWGOPTctrlhg</a>	
2	<a href="https://www.youtube.com/watch?v=Q8RaIfn4-Cw">https://www.youtube.com/watch?v=Q8RaIfn4-Cw</a>	
3	<a href="https://www.youtube.com/watch?v=n47SQ64MhYw&amp;list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU">https://www.youtube.com/watch?v=n47SQ64MhYw&amp;list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU</a>	
Course Designed By:		

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

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

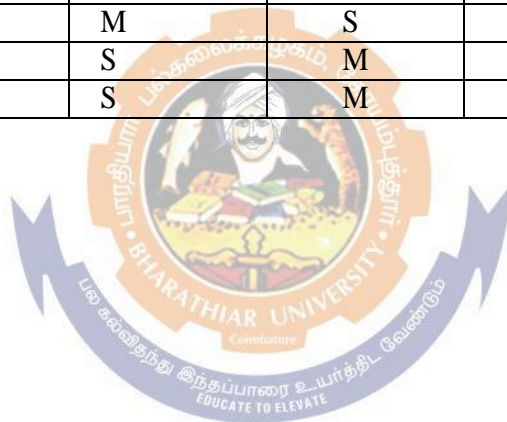


# **Fourth Semester**

Course code		L	T	P	C
Core 11	<b>Cost Accounting</b>	4	-	-	4
<b>Pre-requisite</b>	<b>Basic knowledge in Cost Accounting</b>	<b>Syllabus Version</b>	<b>2022-23</b>		
<b>Course Objectives:</b>					
The main objectives of this course are:					
1. To understand the concept and various components of costing					
2. To provide knowledge about the different levels of material control					
3. To promote knowledge about various systems of wage payment and classification of overheads					
4. To assist preparation of accounts under process costing					
5. To familiarize with the techniques of operating costing					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts of costing and costing methods				K1
2	Understand the various levels of material control				K2
3	Apply innovative methods of costing techniques				K3
4	Evaluate the cost under process costing				K5
5	Analyze the different costs of operations and control it				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Cost Accounting</b>	<b>16-- hours</b>			
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.					
<b>Unit:2</b>	<b>Material Control</b>	<b>18-- hours</b>			
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.					
<b>Unit:3</b>	<b>Labour Turnover</b>	<b>18-- hours</b>			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.					
<b>Unit:4</b>	<b>Process Costing</b>	<b>18-- hours</b>			
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					
<b>Unit:5</b>	<b>Operating Costing</b>	<b>18-- hours</b>			
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>				<b>90-- hours</b>	
<b>Text Book(s)</b>					
1	Cost Accounting, S.P.JainK.L.Narang, Kalyani, Reprint,2014				
2	Cost Accounting, R.S.N.PillaiV.Bagavathi, S.Chand, Reprint 2013				

3	Principles and practice of Cost Accounting, Asish K Bhattacharya, Prentice hall, Third Edition 2009
<b>Reference Books</b>	
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition, 2013.
<b>Related Online Contents</b>	
1	<a href="https://nptel.ac.in/courses/110/101/110101132">https://nptel.ac.in/courses/110/101/110101132</a>
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg53/preview">https://onlinecourses.nptel.ac.in/noc20_mg53/preview</a>
3	<a href="https://www.coursera.org/projects/introduction-cost-accounting">https://www.coursera.org/projects/introduction-cost-accounting</a>
Course Designed By:	

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



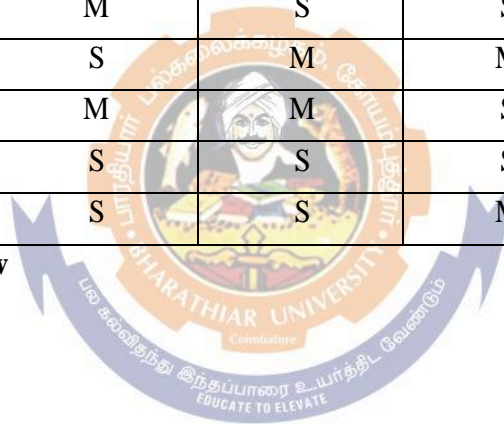
Course code	TITLE OF THE COURSE			L	T	P	C
Core-12	COMPANY LAW			3			3
Pre-requisite	Basic knowledge in law			Syllabus version	2022-23		
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To make student should have knowledge on Formation of Company, Documents required and Acts pertaining to it.</li> <li>To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies</li> </ol>							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, student will be able to:							
1	Define the fundamentals of company						K1
2	To study about the Memorandum of Association						K2
3	To know the concept of prospectus						K2
4	To understand the powers and duties of director						K2
5	To understand the winding up process in company						K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>INTRODUCTION TO COMPANY</b>			<b>13-- hours</b>			
Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.							
<b>Unit:2</b>	<b>MEMORANDUM OF ASSOCIATION</b>			<b>15-- hours</b>			
Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management							
<b>Unit:3</b>	<b>PROSPECTUS</b>			<b>15-- hours</b>			
Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus.							
<b>Unit:4</b>	<b>POWERS AND DUTIES OF DIRECTOR</b>			<b>15-- hours</b>			
Director – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.							
<b>Unit:5</b>	<b>WINDING UP</b>			<b>15-- hours</b>			
Winding up – Meaning - Modes of Winding Up – Consequences of winding up.							
<b>Unit:6</b>	<b>Contemporary Issues</b>			<b>2 hours</b>			
Expert lectures, online seminars - webinars							
				<b>Total Lecture hours</b>		<b>75-- hours</b>	



<b>Text Book(s)</b>	
1	N.D.Kapoor, “ Company Law” Sultan Chand & Sons, New Delhi 2005
2	Bagrial A.K, “Company Law”, Vikas Publishing House, New Delhi
3	Gower L.C.B, “Principles of Modern Company Law”, Steven & Sons, London.
<b>Reference Books</b>	
1	Ramaiya A, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
2	Singh Avtar, “ Company Law”, Eastern Book Co., Lucknow
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	
2	
4	
Course Designed By:	

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

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



Course code		L	T	P	C
<b>Core 13</b>	<b>Principles of Auditing</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Auditing</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To educate the concept of auditing and audit programmes.					
2. To provide insight on Internal audit and vouching of trading transactions.					
3. To provide the procedures to be followed for the verification and valuation of assets and liabilities.					
4. To enhance the practical knowledge relating the procedures of auditing practices of Joint stock companies.					
5. To enrich knowledge about the provisions of investigation under companies act.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Enumerate the basic principles of auditing				K1
2	Understand the procedural aspects relating to internal control and vouching.				K2
3	Apply the practical knowledge for verification and valuation of assets and liabilities.				K3
4	Apply the provisions relating to audit of Joint stock companies.				K3
5	Apply the procedural aspects for investigation of companies.				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Auditing</b>				<b>15-- hours</b>
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.					
<b>Unit:2</b>	<b>Internal Control</b>				<b>13-- hours</b>
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.					
<b>Unit:3</b>	<b>Verification and Valuation of Assets and Liabilities</b>				<b>15-- hours</b>
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.					
<b>Unit:4</b>	<b>Audit of Joint Stock Companies</b>				<b>15-- hours</b>
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.					
<b>Unit:5</b>	<b>Auditing and Investigation</b>				<b>15-- hours</b>
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>

<b>Text Book(s)</b>	
1	. Practical Auditing -B.N. Tandon
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
<b>Reference Books</b>	
Study material of Institute of Chartered Accountants of India.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=B_17KvhDT2U">https://www.youtube.com/watch?v=B_17KvhDT2U</a>
2	<a href="https://www.youtube.com/watch?v=6lJZn4Lezfc">https://www.youtube.com/watch?v=6lJZn4Lezfc</a>
3	<a href="https://www.youtube.com/watch?v=I7QAOuwm6Qg">https://www.youtube.com/watch?v=I7QAOuwm6Qg</a>
Course Designed By:	

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S



Course code		L	T	P	C
Allied IV	Modern Banking	4	-	-	4
Pre-requisite	Basic knowledge about Banking	Syllabus Version	2022-23		
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1.To Familiarize the Banking theory and concepts.					
2 To assist the students to learn about the Rules and regulations of RBI.					
3 To Understand and deal with various techniques of E-Banking.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	To learn the principles of banking regulation act 1949				K1
2	To describe the various functions of Modern Banking				K2
3	To study the management of various aspects banking				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>				<b>9-- hours</b>	
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					
<b>Unit:2</b>				<b>8-- hours</b>	
Central Bank – Functions – Credit Control Measures – Quantitative and Selective Credit controlmeasures – 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					
<b>Unit:3</b>				<b>9-- hours</b>	
Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy –Evaluating credit applicant – Loan supervision credit approving authority- prudential limits - risk rating - Credit Scoring by CIBIL and other agencies, and NPA.					
<b>Unit:4</b>				<b>8-- hours</b>	
Electronic Banking E-banking, Any time Banking, Anywhere Banking, Home Banking, Internet Banking, Mobile Banking, Core Banking. - Automated Teller Machines (ATM), Personal Identification Number (PIN), Multiple Pin, Debit Cards, Credit Cards, Smart Cards, Electronic Cheque,					
<b>Unit:5</b>				<b>9-- hours</b>	
ECS, MICR Clearing System, Cheque Clearance System, Debit Clearing System, Credit Clearing System, RTGS (Real Time Gross Settlement) NEFT(National Electronic Fund Transfer					
<b>Unit:6</b>	<b>Contemporary Issues</b>			<b>2 hours</b>	
Expert lectures, online seminars – webinars					
				<b>Total Lecture hours</b>	<b>45-- hours</b>

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

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

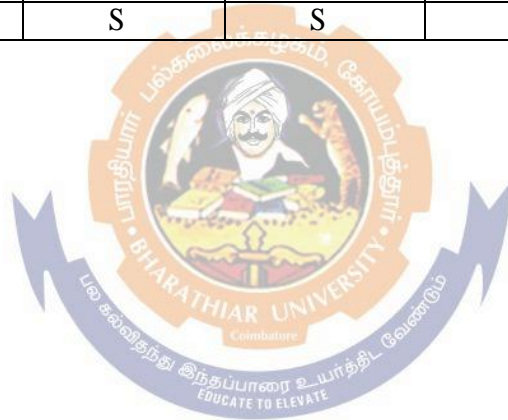


# **Fifth Semester**

Course code			L	T	P	C
<b>Core 14</b>	<b>Corporate Accounting</b>		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about company and accounting</b>		<b>Syllabus Version</b>	<b>2022-23</b>		
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To recall the basic accounting concepts of issue of shares and debentures</li> <li>To provide knowledge about redemption of preference shares and debentures</li> <li>To assist the preparation of final accounts of company</li> <li>To understand the accounting procedure for valuing shares and goodwill</li> <li>To apply the provisions for preparing accounts related to liquidation of companies</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Identify the accounting procedures followed by companies for issue of shares and debentures					K1
2	Understand the accounting treatment relating to redemption of preference shares and debentures					K2
3	Describe the preparation of final accounts of company					K2
4	Apply the provisions relating to calculation of value of shares and goodwill					K3
5	Apply the legal accounting treatment for preparing liquidation account					K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Issue of shares</b>				<b>16-- hours</b>	
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting						
<b>Unit:2</b>	<b>Redemption of Preference Shares and Debentures</b>				<b>18-- hours</b>	
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.						
<b>Unit:3</b>	<b>Final Accounts</b>				<b>20-- hours</b>	
Final Accounts of Companies - Calculation of Managerial Remuneration.						
<b>Unit:4</b>	<b>Valuation of Shares and Goodwill</b>				<b>18-- hours</b>	
Valuation of Shares and Goodwill						
<b>Unit:5</b>	<b>Liquidation Statement</b>				<b>16-- hours</b>	
Liquidation of Companies - Statement of Affairs -Deficiency a/c.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
	<b>Total Lecture hours</b>				<b>90-- hours</b>	
<b>Text Book(s)</b>						
1	R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.					
2	Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition					
3	Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013					
<b>Reference Books</b>						

Corporate Accounting T.S.Reddy & A. Murthy Margham Publications Reprint 2015	
CA – IPCC Group II Study Material ICAI ICAI Current year	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg17/preview">https://onlinecourses.swayam2.ac.in/cec20_mg17/preview</a>
2	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg28/preview">https://onlinecourses.swayam2.ac.in/cec20_mg28/preview</a>
3	<a href="https://www.youtube.com/watch?v=7Hh5AIcuLFQ&amp;list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu">https://www.youtube.com/watch?v=7Hh5AIcuLFQ&amp;list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	S	S	S	M





Course code		L	T	P	C
<b>Core 15</b>	<b>Auditing and Assurance</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Auditing</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1.To educate the concept of auditing and its relationship with other disciplines.					
2.To enhance the practical knowledge relating the procedures of auditing practices					
3. To provide insight about the audit procedures for obtaining audit evidence					
4. To promote knowledge about internal control and computerized environment.					
5.To develop the analytical concept and internal control over the accounting reviews.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Enumerate the basic principles of auditing				K1
2	Remember the procedure for audit engagement and Documentation.				K1
3	Understand the audit procedure for obtaining the audit evidence and internal control				K2
4	Apply the techniques of test checking and review analytical procedures.				K3
5	Analyze the analytical review procedures for audit payments				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Auditing and Planning</b>	<b>18-- hours</b>			
Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India. Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.					
<b>Unit:2</b>	<b>Audit evidence and Internal Control</b>	<b>16 hours</b>			
Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, Direct confirmation, Written Representations . Auditing in Computerized Environment - Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit					
<b>Unit:3</b>	<b>Analytical review procedures</b>	<b>18- hours</b>			
Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.					
<b>Unit:4</b>	<b>Audit of Receipts</b>	<b>20- hours</b>			
. Audit of receipts - General considerations, Cash sales, Receipts from debtors, Other Receipts. -audit of purchases - Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers. Audit of Sales - Vouching of cash and credit sales,					

Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement. Audit of impersonal ledger. Audit of assets and liabilities.		
<b>Unit:5</b>	<b>Company Audit</b>	<b>16-- hours</b>
Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956. Audit Report - Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>90-- hours</b>
<b>Text Book(s)</b>		
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.	
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.	
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.	
<b>Reference Books</b>		
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008.		
CA – IPCC Group II Study Material ICAI ICAI 2016.		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://www.coursera.org/learn/auditing-part1-conceptual-foundations">https://www.coursera.org/learn/auditing-part1-conceptual-foundations</a>	
2	<a href="https://www.youtube.com/watch?v=vCzgtBRzeh0">https://www.youtube.com/watch?v=vCzgtBRzeh0</a>	
3	<a href="https://www.youtube.com/watch?v=CKfwXpOse4E">https://www.youtube.com/watch?v=CKfwXpOse4E</a>	
Course Designed By:		

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

Course code		L	T	P	C
<b>Core 16</b>	<b>Direct Tax-I</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Tax</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enlighten the students to learn the Basic provisions of the Income Tax Act.</li> <li>To familiarize with calculation of income from Salaries and house property</li> <li>To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources</li> <li>To provide the knowledge about the provisions for calculation of income from capital gains</li> <li>To make the students to learn the procedure to compute the tax liability of an individual.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the various terminologies related to income tax				K1
2	Understand the method of calculating and levying tax for income from salaries and house property				K2
3	Apply the various tax laws and available provisions for computation of income from business or profession and other sources				K3
4	Apply tax provisions applicable to calculate tax for income from capital gains				K3
5	Analyse the self-assessment of income and computation of tax liability				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Income Tax Act</b>	<b>17-- hours</b>			
Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income					
<b>Unit:2</b>	<b>Income from Salaries and House Property</b>	<b>20-- hours</b>			
Income from salary – Income from House Property					
<b>Unit:3</b>	<b>Income from Business or Profession</b>	<b>16-- hours</b>			
Income from Business or Profession					
<b>Unit:4</b>	<b>Income from Capital Gains and other Sources</b>	<b>15-- hours</b>			
Income from Capital Gains – Income from other sources					
<b>Unit:5</b>	<b>Computation of Tax Liability</b>	<b>20-- hours</b>			
Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Assessment of Individual- Provisions for filing of return of income.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
	<b>Total Lecture hours</b>	<b>90-- hours</b>			
<b>Text Book(s)</b>					
1	Income tax law and practice - V.P.Gaur & D.B.Narang				
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal				

3	Income tax law and practice - Bhagwathi Prasad
<b>Reference Books</b>	
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_cm03/preview">https://onlinecourses.swayam2.ac.in/cec20_cm03/preview</a>
2	<a href="https://www.youtube.com/watch?v=_1_Izv-jEVY">https://www.youtube.com/watch?v=_1_Izv-jEVY</a>
3	<a href="https://www.youtube.com/watch?v=q1bdHJdobDI">https://www.youtube.com/watch?v=q1bdHJdobDI</a>
Course Designed By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE		L	T	P	C
Core- 17	Indirect Taxes		4	-	-	4
Pre-requisite	Basic knowledge in tax		Syllabus Version		2022-23	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To understand the applicability of indirect taxes and methods of levying in India</li> <li>To familiarize with the calculation and execution of goods and service tax in India</li> <li>To provide knowledge about the Levy and Collection under GST</li> <li>To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act</li> <li>To understand the applicability of custom law in India</li> </ol>						
<b>Expected Course Outcomes:</b>						
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	Describe the applicability of GST system in own business and other prototypes					K2
5	Examine the custom law and related duties and taxes					K4
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create						
<b>Unit:1</b>	<b>Nature of Taxes</b>				<b>15-- hours</b>	
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						
<b>Unit:2</b>	<b>Goods and Services Tax</b>				<b>13-- hours</b>	
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.						
<b>Unit:3</b>	<b>Levy and Collection of GST</b>				<b>15-- hours</b>	
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.						
<b>Unit:4</b>	<b>Integrated Goods and Services Tax Act</b>				<b>15- hours</b>	
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.		
<b>Unit:5</b>	<b>Customs Laws</b>	<b>15-- hours</b>
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.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75-- hours</b>
<b>Text Book(s)</b>		
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.	
<b>Reference Books</b>		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=v9M58U tPU">https://www.youtube.com/watch?v=v9M58U tPU</a>	
2	<a href="https://www.youtube.com/watch?v=wITmee8AMA">https://www.youtube.com/watch?v=wITmee8AMA</a>	
3	<a href="https://www.youtube.com/watch?v=a_hqVj_3YLc">https://www.youtube.com/watch?v=a_hqVj_3YLc</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Core 18</b>	<b>BANKING AND INSURANCE LAW</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Pre-requisite</b>	<b>Basic Knowledge of Banking Insurance Law</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enable the students to understand the Concepts of Banking and its Functions</li> <li>To understand Negotiable Instrument Act.</li> <li>To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions.</li> <li>To Study the Objectives and functions of IRDA</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand the Concepts, functions of banking and relationship between Banker and Customer				K2
2	Gain knowledge on Negotiable Instruments Act and its kinds				K2
3	To gain knowledge on functions and principles of Insurance				K1
4	Gain knowledge on Insurance System and Acts pertaining to it.				K2
5	Understand the IRDA functioning				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>BANKER AND CUSTOMER</b>	<b>8-- hours</b>			
Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.					
<b>Unit:2</b>	<b>NEGOTIABLE INSTRUMENT ACT</b>	<b>9-- hours</b>			
Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.					
<b>Unit:3</b>	<b>INSURANCE</b>	<b>8-- hours</b>			
Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.					
<b>Unit:4</b>	<b>LEGAL DIMENSION OF INSURANCE</b>	<b>7- hours</b>			
Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.					

<b>Unit:5</b>	<b>IRDA</b>	<b>11-- hours</b>
IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>45-- hours</b>
<b>Text Book(s)</b>		
1	Varshney, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.	
2	Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House..	
3	M.L. Tannan, “Banking Law and Practice”, Thacker & Co Ltd	
<b>Reference Books</b>		
1	B.S Bodla, M.C. Garg & K.P. Singh, “Insurance - Fundamentals, Environment & Procedures”, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.	
2	M.N. Mishra, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2006	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=vqmMxbHufQk&amp;list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE">https://www.youtube.com/watch?v=vqmMxbHufQk&amp;list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE</a>	
2	<a href="https://www.youtube.com/watch?v=vqmMxbHufQk">https://www.youtube.com/watch?v=vqmMxbHufQk</a>	
3	<a href="https://www.youtube.com/watch?v=oxzmP7sjCRQ&amp;list=PLBbCyJkOLBm-m99E5vhk4owllgJK6aiT2">https://www.youtube.com/watch?v=oxzmP7sjCRQ&amp;list=PLBbCyJkOLBm-m99E5vhk4owllgJK6aiT2</a>	
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in		

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	M	M
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	S	S	M	M	S
<b>CO4</b>	S	M	M	M	S
<b>CO5</b>	S	M	S	S	S

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



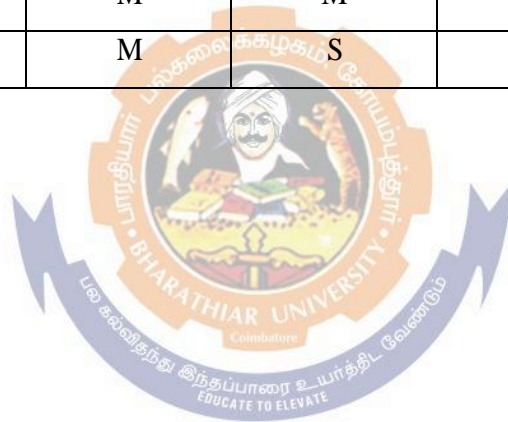


**Sixth  
Semester**

Course code	TITLE OF THE COURSE		L	T	P	C
<b>Core - 19</b>	Accounting for Managerial Decisions		<b>4</b>	-	-	<b>4</b>
<b>Pre-requisite</b>	Basic accounting about knowledge		<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>1. To conceptualize management accounting</li> <li>2. To analyse the financial statements using ratio analysis</li> <li>3. To analyse the working capital of business</li> <li>4. To assist in decision making using marginal costing</li> <li>5. To assist in preparing budget and budgetary control</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Familiarize with the basic concepts of Management accounting					K2
2	Analyze the financial statements using ratio analysis					K4
3	Determine the working capital of the business					K3
4	Justify decision making using marginal costing					K4
5	Formulate budget and exercising budgetary control					K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>						
<b>Unit:1</b>	<b>Nature of Management Accounting</b>				<b>15-- hours</b>	
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.						
<b>Unit:2</b>	<b>Ratio Analysis</b>				<b>20-- hours</b>	
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.						
<b>Unit:3</b>	<b>Working Capital Management</b>				<b>20-- hours</b>	
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.						
<b>Unit:4</b>	<b>Marginal Costing and Break Even Analysis</b>				<b>18-- hours</b>	
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.						
<b>Unit:5</b>	<b>Budgeting and Budgetary Control</b>				<b>15-- hours</b>	
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
					<b>Total Lecture hours</b>	
					<b>90-- hours</b>	
<b>Text Book(s)</b>						
1	Management Accounting - Principles & Practice, Sashi K Gupta & R.K.Sharma, Kalyani Publishers, Thirteenth Revised Edition 2016.					

2	Management Accounting - Principles & Practice, Dr. S.N. Maheshwari , Dr. S.N. Mittal Mahavir Publications Seventh Edition, 2017.
<b>Reference Books</b>	
1	Management accounting R.S.N. Pillai , Bagavathi. S. Chand 4 th Edition and 2016.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://nptel.ac.in/courses/110/107/110107127">https://nptel.ac.in/courses/110/107/110107127</a>
2	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg31/preview">https://onlinecourses.swayam2.ac.in/imb20_mg31/preview</a>
3	<a href="https://www.coursera.org/learn/financial-accounting-polimi">https://www.coursera.org/learn/financial-accounting-polimi</a>

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



Course code		L	T	P	C
<b>Core 20</b>	<b>Direct Tax-II</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about tax</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To gain knowledge to solve simple problems concerning assesses with the status of HUF and Firms.					
2. To provide insight on the provisions for assessment of AOP and Companies					
3. To understand the provisions relating to the assessment of cooperative societies					
4. To apply tax procedures relating Appeals and Provisions, Penalties and Prosecution					
5. To gain practical knowledge in computation of wealth tax					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Enumerate the tax provisions relating to assessment of HUF and firms				K1
2	Understand the legal provisions for assessing AOP and Companies				K2
3	Apply the tax procedures for assessing the cooperative society				K3
4	Apply the procedure for appeals, Provisions, Penalties and Prosecution				K3
5	Understand the provisions applicable to assess wealth tax				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>					<b>20-- hours</b>
Assessment of HUF, Firms.					
<b>Unit:2</b>					<b>20-- hours</b>
Assessment of AOP and Companies					
<b>Unit:3</b>					<b>20-- hours</b>
Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe benefits.					
<b>Unit:4</b>					<b>15-- hours</b>
Appeals and Provisions, Penalties and Prosecution.					
<b>Unit:5</b>					<b>13-- hours</b>
Wealth Tax.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
		<b>Total Lecture hours</b>			<b>90-- hours</b>
<b>Text Book(s)</b>					
1	Income tax law and practice - V.P.Gaur & D.B.Narang				
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal				
3	Income tax law and practice - Bhagwathi Prasad				
<b>Reference Books</b>					
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy					

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_cm03/preview">https://onlinecourses.swayam2.ac.in/cec20_cm03/preview</a>
2	<a href="https://www.youtube.com/watch?v=N-Y6ylnNI7s&amp;list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj">https://www.youtube.com/watch?v=N-Y6ylnNI7s&amp;list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj</a>
3	<a href="https://www.youtube.com/watch?v=q1bdHJdobDI">https://www.youtube.com/watch?v=q1bdHJdobDI</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.



Course code		L	T	P	C
<b>Core 21</b>	<b>Enterprise Information System and Strategic Management</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about tax</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
1.To develop an understanding of technology enabled Information Systems.					
2. To know about impact on enterprise – wide processors, risks and controls and Computing Technologies.					
3.To gain knowledge about Information System and its components.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand about Enterprise Business Processes, Automated Business Processes, and basics of Information Systems				K1
2	gain knowledge about Information Systems' Auditing				K2
3	study about the Computing Technologies, Risks and controls of business aspects				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>					<b>18-- hours</b>
Introduction to Enterprise Business Processes – Automated Business Processes-Enterprise Risk Management – Risks and Controls. Diagrammatic representation of Business Process – Risks and Controls for Specific Business Processes – Regulatory and Compliance Requirements					
<b>Unit:2</b>					<b>18-- hours</b>
Integrated ERP and Non-Integrated Systems – Risks and Controls. Audit of ERP Systems – Business Process Modules and their integration with financial and accounting systems – Reporting System and MIS. Data Analytics and Business Intelligence -Information Systems – Components of Information Systems – Information Systems' and Controls – Classification of Information Systems' Control – Information Systems' Auditing – Segregation of Duties					
<b>Unit:3</b>					<b>18-- hours</b>
Introduction to E-Commerce – Components for E-Commerce – Architecture of Networked Systems – Workflow Diagram for E-Commerce- Risks and Controls – Guidelines and laws governing E-Commerce – Digital Payments – Computing Technologies					
<b>Unit:4</b>					<b>18-- hours</b>
. Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations-Strategic Analysis-Situational Analysis-SWOT Analysis-TOWS Matrix, Portfolio Analysis					
<b>Unit:5</b>					<b>16-- hours</b>
Functional Strategy:Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy-Strategy implementation and control. Business process :Business Process Reengineering,Benchmarking,TotalQuality Management, Six Sigma Contemporary Strategic Issues					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>90-- hours</b>
<b>Text Book(s)</b>					
1	A Text Book of Information Technology- R.Saravana Kumar R. Parameshwaran T. Jayalakshmi, S.Chand & Co. Pvt. Ltd.				
2	Paduka's - Students Handbook on Information Technology and Strategic Management – CA-IPCC- By				

	Nirupama G.Sekar B.Saravana Prasath, A Wolters Kluwar
3	Business Policy And Strategic Management, P.SubbaRao, Himalaya Publishing House, Reprint2015.
4	Strategic Management – Text and cases, V.S.P Rao&V.Harikrishna, Excel Books India, 1stEdition 2004
5	Quality Management, K.Shridara Bhatt, Himalaya Publishing House, 1 st edition 2007.
<b>Reference Books</b>	
1. CA – Inter Study Material, ICAI	
2. CA IPCC IT & SM, CA Deepak Saini- Make my Delivery	
3. Quality Management, Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine, Tata McGraw Hill, 3 rd edition 2009	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/108/110108047">https://nptel.ac.in/courses/110/108/110108047</a>
2	<a href="https://nptel.ac.in/courses/122/105/122105024">https://nptel.ac.in/courses/122/105/122105024</a>
3	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg33/preview">https://onlinecourses.swayam2.ac.in/imb20_mg33/preview</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code	TITLE OF THE COURSE	L	T	P	C
Core 22	CYBER LAW	3	-	-	3
Pre-requisite	Basic Knowledge of Cyber Law	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To gain through knowledge on the basic concepts which lead to the formation and execution of electronic contracts					
2. To Study the Technical aspects of Cyber Security and Evidence Aspects					
3. To acquire knowledge on Information Technology Act and EDI					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Discuss the concepts of Cyber law and Cyber Space	K1			
2	Describe Cyber Security technical aspects.	K2			
3	Explain the Evidence Aspects.	K1			
4	Understand the Electronic Data Interchange Scenario in India.	K2			
5	To gain knowledge on Information Technology Act.	K1			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>CYBER LAW</b>	<b>12- hours</b>			
Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.					
<b>Unit:2</b>	<b>SECURITY ASPECTS</b>	<b>12-- hours</b>			
Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.					
<b>Unit:3</b>	<b>EVIDENCE ASPECTS</b>	<b>12-- hours</b>			
Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime Amendments to Indian Penal code 1860.					
<b>Unit:4</b>	<b>GLOBAL TRENDS</b>	<b>10-- hours</b>			
Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India					
<b>Unit:5</b>	<b>THE INFORMATION TECHNOLOGY ACT 2000</b>	<b>12-- hours</b>			
The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.					



<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60-- hours</b>
<b>Text Book(s)</b>		
1	The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=KtuCsBIJXk8">https://www.youtube.com/watch?v=KtuCsBIJXk8</a>	
2	<a href="https://www.youtube.com/watch?v=6srnawS4PLQ&amp;list=PLX0Im12KwTwlm-jOWfFqejg8go7JBj72J">https://www.youtube.com/watch?v=6srnawS4PLQ&amp;list=PLX0Im12KwTwlm-jOWfFqejg8go7JBj72J</a>	
3	<a href="https://www.youtube.com/watch?v=SCgc55vtd6M">https://www.youtube.com/watch?v=SCgc55vtd6M</a>	
Course Designed By:Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in		

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

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

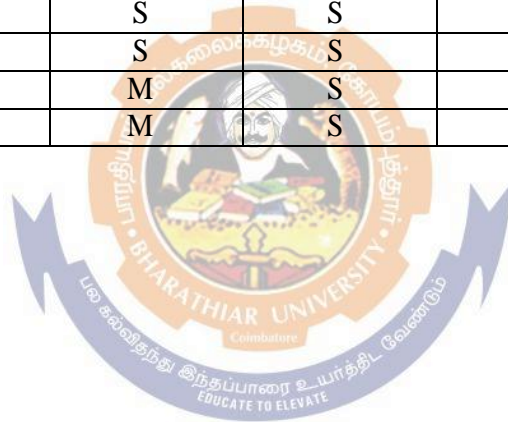


# **Elective Courses**

Course code		L	T	P	C
<b>Elective 1 A)</b>	<b>Financial Management</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Pre-requisite</b>	Knowledge about Finance and accounting	<b>Syllabus Version</b>	<b>2022-23</b>		
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1.To provide a theoretical framework for considering management of finance					
2.To develop the ability to identify and analyze various sources of raising finance;					
3. To promote knowledge about lease financing and framing optimum capital structure					
4. To understand concepts relating to financing of working capital and investment decisions;					
5. To facilitate conceptual knowledge about management of determinants of capital structure					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Remember the functions of finance and goals of business				K1
2	Identify the appropriate source of finance suitable to the business				K2
3	Apply the concepts to enable financial planning and framing of optimum capital structure				K3
4	Analyse the working capital requirements and factors determining the requirements				K4
5	Understand the management of earnings available in the business				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Functions of Finance</b>				<b>10-- hours</b>
Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.					
<b>Unit:2</b>	<b>Sources of Finance</b>				<b>12-- hours</b>
Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.					
<b>Unit:3</b>	<b>Lease Financing</b>				<b>12-- hours</b>
Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.					
<b>Unit:4</b>	<b>Working Capital Management</b>				<b>12-- hours</b>
Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.					
<b>Unit:5</b>	<b>Factors of Capital Structure</b>				<b>12-- hours</b>
Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>

<b>Text Book(s)</b>	
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
<b>Reference Books</b>	
IM Pandey, Financial Management.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/107/110107144">https://nptel.ac.in/courses/110/107/110107144</a>
2	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg05/preview">https://onlinecourses.swayam2.ac.in/cec20_mg05/preview</a>
3	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg10/preview">https://onlinecourses.swayam2.ac.in/cec20_mg10/preview</a>
Course Designed By:	

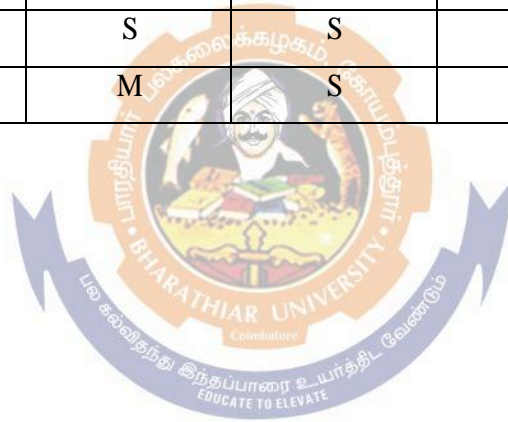
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S



Course code		L	T	P	C
<b>Elective 1 B)</b>	<b>Entrepreneurial Development</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Pre-requisite</b>	<b>Knowledge about business</b>	<b>Syllabus</b>		<b>rsion</b>	
<b>2022-23</b>					
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To understand the basic concepts of entrepreneurship and related initiatives					
2. To provide insights about the setting up of startups and projects					
3. To familiarize with the institutional services to entrepreneur					
4. To provide knowledge about various financial support available to the entrepreneurs					
5. To provide knowledge about various subsidies and incentives available for entrepreneurs					
<b>Expected Course Outcomes:</b>					
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	Describe the various forms of setting up a startup and project management				K2
3	Understand the various institutional services to entrepreneur				K2
4	Analyze the various financial support available to the entrepreneurs				K4
5	Understand the various subsidies and incentives available for entrepreneurs				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Nature of Entrepreneurship</b>				<b>10-- hours</b>
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.					
<b>Unit:2</b>	<b>Start-up and Project Mangement</b>				<b>12-- hours</b>
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.					
<b>Unit:3</b>	<b>Financial Assistance - I</b>				<b>12-- hours</b>
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIIC and commercial bank.					
<b>Unit:4</b>	<b>Financial Assistance - II</b>				<b>12-- hours</b>
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
<b>Unit:5</b>	<b>Incentives and Subsidies</b>				<b>12-- hours</b>
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>
<b>Text Book(s)</b>					
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan				
2	Fundamentals of Entrepreneurship and Small Business –RenuArora&S.KI.Sood				
3	Entrepreneurial Development – S.S.Khanka				

<b>Reference Books</b>	
Entrepreneurial Development – S.G.Bhanushali	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/106/110106141">https://nptel.ac.in/courses/110/106/110106141</a>
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg46/preview">https://onlinecourses.nptel.ac.in/noc20_mg46/preview</a>
3	<a href="https://www.youtube.com/watch?v=1RtZEK4J8X8">https://www.youtube.com/watch?v=1RtZEK4J8X8</a>
Course Designed By:	

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



Course code		L	T	P	C
<b>Elective 1 C)</b>	<b>Micro Finance</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Pre-requisite</b>	<b>Knowledge about Finance</b>	<b>Syllabus</b>		<b>rsion</b>	
<b>2022-23</b>					
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To acquire conceptual knowledge of the micro financing system in India.					
2. To analyse the various income generating activities under microfinance					
3. To apply the credit rating methodology for rating					
4. To analyze various strategies for pricing of microfinance products					
5. To evaluate various measures for transforming NGO's					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recognize the present scenario of rural financial system in India				K1
2	Categorize various income generating activities in microfinance				K3
3	Apply the credit rating methodology for rating credit worthiness				K3
4	Analyze the various strategies for pricing of microfinance products				K4
5	Understand the transforming measures of NGO's				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Indian Rural Financial System</b>	<b>13-- hours</b>			
Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchisingetc.), Microfinance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.					
<b>Unit:2</b>	<b>Overview of Microfinance</b>	<b>10-- hours</b>			
Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring					
<b>Unit:3</b>	<b>Credit Delivery Methodology</b>	<b>12-- hours</b>			
Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)					
<b>Unit:4</b>	<b>Pricing of Microfinance</b>	<b>11-- hours</b>			
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open biding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises					
<b>Unit:5</b>	<b>Commercial Microfinance</b>	<b>12-- hours</b>			
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer					

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>60-- hours</b>
<b>Text Book(s)</b>		
1	Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.	
2	Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C	
3	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia Vistaar Publication, New Delhi.2003.	
<b>Reference Books</b>		
C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://youtu.be/RIOhLPhioSw">https://youtu.be/RIOhLPhioSw</a>	
2	<a href="https://youtu.be/6OPf11YmJhg">https://youtu.be/6OPf11YmJhg</a>	
3	<a href="https://youtu.be/GQcE_1i1ev0">https://youtu.be/GQcE_1i1ev0</a>	
Course Designed By:		

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	M	S	M	S
CO4	S	M	S	S	S
CO5	S	M	M	S	S



Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 2 A)</b>	<b>Business finance</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in finance</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the various concept relating to finance</li> <li>To familiarize with the basics of financial planning</li> <li>To analyze various nature of capitalization suitable to the business</li> <li>To understand the various dimensions of capital structure and their components</li> <li>To provide knowledge about various available sources of finance</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to finance				K1
2	Understand the various techniques of financial planning				K2
3	Analyze various sources and forms of finance				K4
4	Analyse various dimensions of capital structure and their components				K4
5	Analyse the various sources of finance available to meet the financial requirements				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Business Finance</b>	<b>10-- hours</b>			
Business Finance: Introduction – Meaning – Concepts – Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions					
<b>Unit:2</b>	<b>Financial Plan</b>	<b>12-- hours</b>			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals					
<b>Unit:3</b>	<b>Capitalization</b>	<b>12-- hours</b>			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
<b>Unit:4</b>	<b>Capital Structure</b>	<b>12-- hours</b>			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
<b>Unit:5</b>	<b>Sources of Finance</b>	<b>12-- hours</b>			
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					

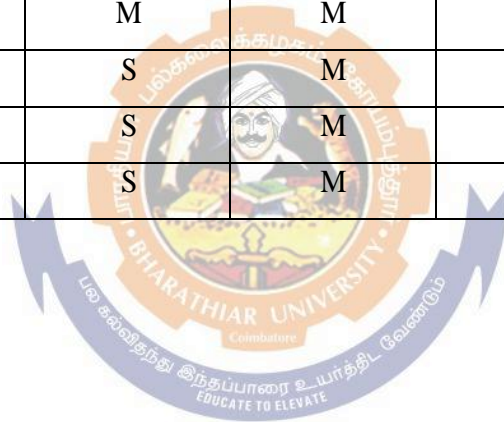
	Total Lecture hours	60-- hours
<b>Text Book(s)</b>		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
<b>Reference Books</b>		
1	Financial Management - L.Y. Pandey	
2	Financial Management - M.Y. Khan and Jain	
3	Financial Management - S.C. Kuchhal	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg09/preview">https://onlinecourses.swayam2.ac.in/cec20_mg09/preview</a>	
2	<a href="https://onlinecourses.nptel.ac.in/noc20_ma52/preview">https://onlinecourses.nptel.ac.in/noc20_ma52/preview</a>	
4	<a href="https://www.coursera.org/learn/finance-fundamentals">https://www.coursera.org/learn/finance-fundamentals</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE		L	T	P	C
Elective 2 B)	Brand Management		4	-	-	4
Pre-requisite	Knowledge about products and brand		Syllabus Version		2022-23	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To understand the basic concepts of branding</li> <li>To analyze brand positioning and brand image building</li> <li>To analyze the impact of brand on customer behavior</li> <li>To familiarize with brand rejuvenation and monitoring</li> <li>To provide insight on essential branding strategies</li> </ol>						
<b>Expected Course Outcomes:</b>						
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 on customer behavior		K4			
4	Evaluate the brand rejuvenation and brand monitoring process		K5			
5	Apply various strategies for brand building and monitoring		K3			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Nature of Branding</b>				<b>10-- hours</b>	
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.						
<b>Unit:2</b>	<b>Brand Associations</b>				<b>12-- hours</b>	
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building						
<b>Unit:3</b>	<b>Brand Impact</b>				<b>12-- hours</b>	
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						
<b>Unit:4</b>	<b>Brand Rejuvenation</b>				<b>12-- hours</b>	
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Cobranding.						
<b>Unit:5</b>	<b>Brand Strategies</b>				<b>12-- hours</b>	
Brand Strategies: Designing and implementing branding strategies – Case studies						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
					<b>Total Lecture hours</b>	<b>60-- hours</b>
<b>Text Book(s)</b>						

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.
<b>Reference Books</b>	
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.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/imb20-mg03/preview">https://onlinecourses.swayam2.ac.in/imb20-mg03/preview</a>
2	<a href="https://www.coursera.org/learn/brand">https://www.coursera.org/learn/brand</a>
4	<a href="https://www.youtube.com/watch?v=gvTAIrDWp20">https://www.youtube.com/watch?v=gvTAIrDWp20</a>
Course Designed By:	

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



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 2 )	Supply Chain Management	4	-	-	4
Pre-requisite	Basic knowledge in marketing	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the importance and key issues of supply chain management</li> <li>To provide insight about various strategies of supply chain management</li> <li>To understand the importance of strategic alliance in supply chain management</li> <li>To understand the process of procurement and outsourcing</li> </ol> To acquaint knowledge about smart pricing strategies and customer value measures					
<b>Expected Course Outcomes:</b>					
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	Understand the various strategies in supply chain management				K2
3	Critiquing the concept of retailer supplier partnership				K3
4	Analyze the process of procurement, outsourcing and e-procurement				K4
5	Apply innovative ideas about smart pricing strategies and measuring customer values				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Supply Chain Management</b>	<b>10-- hours</b>			
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
<b>Unit:2</b>	<b>Supply Chain Integrates</b>	<b>12-- hours</b>			
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
<b>Unit:3</b>	<b>Strategic Alliances</b>	<b>12-- hours</b>			
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
<b>Unit:4</b>	<b>Procurement and Outsourcing</b>	<b>12-- hours</b>			
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
<b>Unit:5</b>	<b>Customer Value</b>	<b>12-- hours</b>			
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>
<b>Text Book(s)</b>					

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
<b>Reference Books</b>	
1	R.B. Handfield and E.L. Nochols, Introduction to Supply Chain Management. Prentice Hall, 1999.
2	Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg31/preview">https://onlinecourses.swayam2.ac.in/cec20_mg31/preview</a>
2	<a href="https://nptel.ac.in/courses/110/106/110106045">https://nptel.ac.in/courses/110/106/110106045</a>
3	<a href="https://nptel.ac.in/courses/110/108/110108056">https://nptel.ac.in/courses/110/108/110108056</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE		L	T	P	C
Elective 3 A)	Investment Management		4	-	-	4
Pre-requisite	Basic investment knowledge		Syllabus Version		2022-23	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To understand various choices and alternatives of investment</li> <li>To understand about classification of investment market</li> <li>To perform fundamental analysis before investing</li> <li>To evaluate various types of fundamental analysis</li> <li>To understand about optimum portfolio construction and management</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recalling various alternatives of investment					K1
2	Comparing the features of various investment markets					K2
3	Analyzing investments using fundamental analysis					K4
4	Applying technical analysis for evaluating investments					K3
5	Evaluate the optimum portfolio for investment					K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Nature of Investment</b>				<b>10-- hours</b>	
Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;						
<b>Unit:2</b>	<b>Investment Markets</b>				<b>12-- hours</b>	
Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;						
<b>Unit:3</b>	<b>Fundamentals Analysis</b>				<b>12-- hours</b>	
Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities RiskAnalysis in Investment Decision; Systematic and Unsystematic Risk;						
<b>Unit:4</b>	<b>Stock Market Analysis</b>				<b>12-- hours</b>	
Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis						
<b>Unit:5</b>	<b>Portfolio Management</b>				<b>12-- hours</b>	
Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	

Expert lectures, online seminars – webinars	
<b>Total Lecture hours</b>	
<b>60-- hours</b>	
<b>Text Book(s)</b>	
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2	Ballad, V. K, (2005), “Investment Management Security Analysis and PortfolioManagement”, 8th Ed, S. Chand, New Delhi.
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and
<b>Reference Books</b>	
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.
2	Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.coursera.org/specializations/investment-management">https://www.coursera.org/specializations/investment-management</a>
2	<a href="https://www.coursera.org/specializations/investment-strategy">https://www.coursera.org/specializations/investment-strategy</a>
3	<a href="https://www.youtube.com/watch?v=JiKOyD_K2qg">https://www.youtube.com/watch?v=JiKOyD_K2qg</a>
Course Designed By:	

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



Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 3 B)</b>	<b>Financial Markets</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about finance</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the basic concepts of financial market</li> <li>To describe the working and components of corporate securities market</li> <li>To understand the various functions of stock exchanges in India</li> <li>To familiarize with the role of banks and intermediaries in financial market</li> <li>To provide insights about the new models and innovative trends in financing</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of financial market				K1
2	Analyze the working and components of corporate securities market				K4
3	Understand the functioning of stock exchanges in India				K2
4	Understand the role of banks and intermediaries in financial market				K2
5	Describe various trends and new methods of financing				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Financial Market</b>	<b>10-- hours</b>			
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.					
<b>Unit:2</b>	<b>Security Market</b>	<b>12- hours</b>			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
<b>Unit:3</b>	<b>Stock Exchange</b>	<b>12-- hours</b>			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
<b>Unit:4</b>	<b>Financial Institutions</b>	<b>12-- hours</b>			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
<b>Unit:5</b>	<b>Modes of Financing</b>	<b>12- hours</b>			
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,					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					

	Total Lecture hours	60-- hours
<b>Text Book(s)</b>		
1	Financial Markets and Services- E.Gorden K.Natarajan	
2	Financial Markets and Institutions – Dr.S.Gurusamy	
3		
4		
<b>Reference Books</b>		
1	Financial Institutions and Markets - Bhole	
2	Financial Markets , Institutions and services- N.K.Gupta	
3		
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg39/preview">https://onlinecourses.swayam2.ac.in/imb20_mg39/preview</a>	
2	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg40/preview">https://onlinecourses.swayam2.ac.in/imb20_mg40/preview</a>	
3	<a href="https://onlinecourses.swayam2.ac.in/arp19_ap74/preview">https://onlinecourses.swayam2.ac.in/arp19_ap74/preview</a>	
Course Designed By:		

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

Course code	-	PROJECT AND VIVA VOCE		L	T	P	C
Elective III-C		Major Project		-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools		Syllabus Version		2022-23	
<b>Course Objectives:</b>							
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.							
<b>Expected Course Outcomes:</b>							
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	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6- Create</b>							
<b>Textbook(s)</b>							
1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004						
<b>Reference Books</b>							
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: <b>Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand</b>							
<b>Mapping with Programme Outcomes</b>							
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. (Professional Accounting)

## Syllabus

### AFFILIATED COLLEGES

Program Code: 2AK

2022 – 2023 onwards



## BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

<b>Program Specific Outcomes (PSOs)</b>	
After the successful completion of <b>B.Com. (Professional Accounting)</b> program, the students are expected to	
PSO1	complete the intermediate level in professional programmes like CA, ICWA and ACS
PSO2	Provide several opportunities to engage with the accounting professionals
PSO3	Implement creativity and problem solving skills in various real life time problems.
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.



<b>Program Outcomes (POs)</b>	
On successful completion of the <b>B.Com (Professional Accounting)</b> program	
PO1	Ability to apply ethical principles and responsible practices during their profession
PO2	Ability to engage in independent and lifelong learning for continued professional development.
PO3	Become qualified professionals in the field of accounting and auditing.
PO4	Demonstrate professional ethics in legal aspects of business
PO5	Ability to apply ethical principles and responsible practices during their profession



**BHARATHIAR UNIVERSITY : : COIMBATORE 641 046**  
**B.Com (Professional Accounting)... Curriculum for 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
<b>FIRST SEMESTER</b>								
I		Language-I	4	6	-	50	50	100
II		English-I	4	6	-	50	50	100
III		Core I – Principles of Accountancy	4	4	-	50	50	100
III		Core II – Introduction to Information Technology	4	4	-	50	50	100
III		Core-III: Computer Applications Practical-I (MS –Office Word, Excel and Power point)		-	4	-	-	-
III		Allied Paper I : Mathematics for Business	4	4	-	50	50	100
IV		Environmental Studies #	2	2		-	50	50
<b>Total</b>			<b>22</b>	<b>30</b>		<b>250</b>	<b>300</b>	<b>550</b>
<b>SECOND SEMESTER</b>								
I		Language-II	4	6		50	50	100
II		English-II	2	4		25	25	50*
		Language Proficiency for Employability	2	2		25	25	50*
		<a href="http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Detail.s.pdf">http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Detail.s.pdf</a>						
III		Core IV – Mercantile Law	4	7		50	50	100
III		Core V– Computer Application Practical-II (MSOffice- Access and Tally 9.20)	4	-	4	50	50	100
III		Allied Paper II – Statistics for Business	4	5		50	50	100
IV		Value Education – Human Rights #	2	2		-	50	50
<b>Total</b>			<b>22</b>	<b>30</b>		<b>250</b>	<b>300</b>	<b>550</b>
<b>THIRD SEMESTER</b>								
I		Language – III	2	4		50	50	100
II		English-III	2	4		50	50	100
III		Core VI – Financial Accounting	4	5		50	50	100

III		Core VII – Principles of Management	3	3		30	45	75
III		Core VIII – Principles of Marketing	3	3		30	45	75
III		Core IX – Company Law	3	3		30	45	75
III		Core X - Executive Business Communication	3	3		30	45	75
III		Allid : III - Managerial Economics	3	3		30	45	75
IV		<b>Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials)</b> <a href="https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&amp;oid=100738103855604184250&amp;rtpof=true&amp;sd=true">https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&amp;oid=100738103855604184250&amp;rtpof=true&amp;sd=true</a>	<b>2</b>	<b>-</b>		<b>25</b>	<b>75</b>	<b>100</b>
IV		Tamil @ / Advanced Tamil # (or) Non-major elective-I: Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2		-	50	50
		<b>Total</b>	<b>27</b>	<b>30</b>		325	500	<b>825</b>

**FOURTH SEMESTER**

I	Language - IV	2	4			50	50	100
II	English -IV	2	4			50	50	100
III	Core XI– Advanced Accounting	4	5			50	50	100
III	Core XII– Cost Accounting	4	5			50	50	100
III	Core XIII – Principles of Auditing	3	3			30	45	75
III	Core- XIV - Auditing and Assurance- I	3	4			30	45	75
III	Allied : IV – Modern Banking	3	3			30	45	75
IV	<b>Skill based Subject II- Naan Mudhalvan -Office Fundamentals</b> <a href="http://kb.naanmudhalvan.in/Bharathiar_University_(BU)">http://kb.naanmudhalvan.in/Bharathiar_University_(BU)</a>	<b>2</b>	<b>-</b>			<b>25</b>	<b>75</b>	<b>100</b>
IV	Tamil @ /Advanced Tamil #(or) Non-major elective - II :General Awareness #	2	2				50	50
	<b>Total</b>	<b>25</b>	<b>30</b>			315	460	<b>775</b>



FIFTH SEMESTER							
III	Core XV – Corporate Accounting	4	6		50	50	100
III	Core XVI – Auditing and Assurance-II	3	5		30	45	75
III	Core XVII – Direct Taxes I	4	6		50	50	100
III	Core XVIII – Indirect Taxes	4	6		50	50	100
III	Core XIX: Banking and Insurance Law	3	3		30	45	75
III	Elective-I :	3	4		30	45	75
IV	<b>Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I)</b> <a href="http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf">http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf</a>	2	-		25	75	100
	<b>Total</b>	<b>23</b>	<b>30</b>		265	360	<b>625</b>
SIXTH SEMESTER							
III	Core XX– Accounting for Managerial Decision	4	6		50	50	100
III	Core XXI- Direct Tax-II	4	6		50	50	100
III	Core XXII– Enterprise Information System and Strategic Management	3	6		30	45	75
III	Core XXIII: Cyber Law	3	4		30	45	75
III	Elective –II :	3	4		30	45	75
III	Elective –III :	3	4		30	45	75
IV	<b>Skill based Subject-IV: Naan Mudhalvan Fintech Course (Capital Markets / Digital Marketing / Operational Logistics)</b> <a href="http://kb.naanmudhalvan.in/Bharathiar_University_(BU)">http://kb.naanmudhalvan.in/Bharathiar_University_(BU)</a>	3			25	75	100
V	Extension Activities @	2	-		50	-	50
	<b>Total</b>	<b>25</b>	<b>30</b>		295	355	<b>650</b>
	<b>Grand total</b>	<b>144</b>	<b>180</b>				<b>3975</b>

- \* 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	Financial Management

	B	Entrepreneurial Development
	C	Micro Finance
<b>Elective – II</b>	A	<b>Business Finance</b>
	B	Brand Management
	C	Supply Chain Management
<b>Elective – III</b>	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce



# **First Semester**

Course code		L	T	P	C
<b>Core 1</b>	<b>Principles of Accountancy</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in the field of Accountancy</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enable the students to learn basic Principles of Accountancy.</li> <li>To make the students skillfully to prepare and present the final accounts of sole trader.</li> <li>To promote knowledge about Bill of Exchange, Average Due date and Account Current.</li> <li>To provide knowledge about consignment and joint ventures</li> <li>To gain knowledge about bank reconciliation statement and accounting for professionals</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	The main objectives of this course are to: Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.				K1
2	Understand the preparation Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.				K2
3	Apply the accounting practices for Bill of exchange and Account current				K3
4	Analyse the accounting treatment in preparation of consignment and joint venture accounts				K4
5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Basics of Accounting</b>	<b>10-- hours</b>			
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.					
<b>Unit:2</b>	<b>Final Accounts</b>	<b>12-- hours</b>			
Final accounts of a sole trader with adjustments – Errors and rectification					
<b>Unit:3</b>	<b>Bill of Exchange and Account Current</b>	<b>13-- hours</b>			
Bill of exchange- Accommodation bills – Average due date – Account current.					
<b>Unit:4</b>	<b>Consignments and Joint Ventures</b>	<b>13-- hours</b>			
Accounting for consignments and Joint ventures					
<b>Unit:5</b>	<b>Bank Reconciliation Statement</b>	<b>10-- hours</b>			
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

<b>Text Book(s)</b>	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd.,
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., 3. R.L.Gupta, V.K.Gupta,
3	M.C.Shukla – Financial Accounting – Sultanchand & sons
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons
<b>Reference Books</b>	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
3	A.Murthy -Financial Accounting – Margham Publishers
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/Hs-U3jAvqo_4">https://youtu.be/Hs-U3jAvqo_4</a>
2	<a href="https://www.youtube.com/watch?v=MJIngOTc-PA">https://www.youtube.com/watch?v=MJIngOTc-PA</a>
3	<a href="https://youtu.be/UxfPGWlxgHQ">https://youtu.be/UxfPGWlxgHQ</a>
Course Designed By:	

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

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

Course code		L	T	P	C
<b>Core 2</b>	<b>Introduction to Information Technology</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in the field Information Technology</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
1.To develop an understanding of hardware and software computer system. 2. To provide knowledge about types of computer system 3.To know about components of computers and its application 4. To promote knowledge about operating system 5. To gain knowledge about system analysis design					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand the hardware and software Information Systems.				K2
2	Recall the different types of computer system and networking				K1
3	Gain knowledge about components of computers				K2
4	Describe the operating systems and mobile computers				K3
5	Understand the System analysis and design, management information system-decision support systems-expert system				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Hardware and Software Systems</b>	<b>10-- hours</b>			
Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.					
<b>Unit:2</b>	<b>Types of Computer System</b>	<b>15-- hours</b>			
Types of computer systems- Micro, mini, mainframe and super computers. Analog,digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.					
<b>Unit:3</b>	<b>Components of Computers</b>	<b>12-- hours</b>			
Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.					
<b>Unit:4</b>	<b>Operating Systems</b>	<b>11-- hours</b>			
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- ExtranetE.mail and its uses-world wide websites-mobile computers.					
<b>Unit:5</b>	<b>System Analysis and Design</b>	<b>10-- hours</b>			
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system					
Unit 6	<b>Contemporary Issues</b>	2 hours			
Expert seminars and lectures					
<b>TOTAL</b>					<b>60 hours</b>

<b>Text Book(s)</b>	
1	Computer and common sense-Roger Hunt and John Shellery
2	Using Micro Computers- Brightman and Dimsdale
3	P.c.Software made simple-R.K.Taxali
<b>Reference Books</b>	
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry c.Lucas
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/Ot2ZJ8fhnc">https://youtu.be/Ot2ZJ8fhnc</a>
2	<a href="https://onlinecourses.swayam2.ac.in/nou20_cs04/preview">https://onlinecourses.swayam2.ac.in/nou20_cs04/preview</a>
3	<a href="https://www.youtube.com/watch?v=Qy064xFEW64">https://www.youtube.com/watch?v=Qy064xFEW64</a>
Course Designed By:	

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



Course code		L	T	P	C
Core 3	<b>Computer Applications Practical-I (MS Office)</b>	-	-	6 0	-
<b>Pre-requisite</b>	<b>Basic knowledge in MS Office</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To familiarize with working in MS-WORD</li> <li>To understand the working in MS-EXCEL</li> <li>To understand the working in MS- POWERPOINT</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various techniques of working in MS-WORD				K1
2	Prepare appropriate personal bio data				K4
3	Analyze financial data using EXCEL tools				K3
4	Understanding various tools used in MS-EXCEL				K2
5	Creating presentations for seminars and lectures using animations				K6
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>I - MS WORD</b>					<b>15-- hours</b>
<ol style="list-style-type: none"> <li>Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header &amp; Footer, Inserting pages and page numbers, Find and Replace.</li> <li>Prepare an invitation for the college function using Text boxes and clip parts.</li> <li>Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.</li> <li>Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.</li> <li>Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.</li> </ol>					
<b>II - MS EXCEL</b>					<b>25-- hours</b>
<ol style="list-style-type: none"> <li>Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</li> <li>Prepare Final Accounts (Trading, Profit &amp; Loss Account and Business Sheet) by using formula.</li> <li>Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.</li> <li>Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</li> <li>Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.</li> </ol>					



<b>III - MS POWERPOINT</b>		<b>20-- hours</b>
<ol style="list-style-type: none"> <li>1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.</li> <li>2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.</li> <li>3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.</li> <li>4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.</li> <li>5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.</li> </ol>		

<b>Text Book(s)</b>	
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
<b>Reference Books</b>	
1	MS Excel 2007 Bible, John Walkenbach
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/RdT0zKPY_OQ">https://youtu.be/RdT0zKPY_OQ</a>
2	<a href="https://youtu.be/yCVy5Kw0l8s">https://youtu.be/yCVy5Kw0l8s</a>
3	<a href="https://youtu.be/W2SdgnKH0Pw">https://youtu.be/W2SdgnKH0Pw</a>
Course Designed By:	

<b>Mapping program outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	S	M
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	M	S	M

Course code	TITLE OF THE COURSE	L	T	P	C
<b>ALLIED PAPER I</b>	<b>MATHEMATICS FOR BUSINESS</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basics knowledge on Mathematics for Business</b>	<b>Syllabus Version</b>			<b>2022-23</b>
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. Understand and apply basics of applications of mathematics in business</li> <li>2. Make the students to be ready for solving business problems using mathematical operations.</li> <li>3. Provide an insight knowledge about variables, constants and functions.</li> <li>4. Gain the knowledge on integral calculus and determining definite and indefinite functions.</li> <li>5. Analyze the linear programming problem by using graphical solution and simple method.</li> </ol>					
<b>Expected Course Outcomes:</b>					
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			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create</b>					
<b>Unit:1</b>	<b>SET THEORY</b>	<b>12 hours</b>			
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.					
<b>Unit:2</b>	<b>MATRIX</b>	<b>11 hours</b>			
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.					
<b>Unit:3</b>	<b>VARIABLES, CONSTANTS AND FUNCTIONS</b>	<b>12 hours</b>			
Variables, Constants and Functions – Limits 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					

<b>Unit:4</b>	<b>ELEMENTARY INTEGRAL CALCULUS</b>	<b>12 hours</b>
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.		
<b>Unit:5</b>	<b>LINEAR PROGRAMMING PROBLEM</b>	<b>11 hours</b>
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60 hours</b>
<b>Text Book(s)</b>		
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	
<b>Reference Books</b>		
1	G.K.Ranganath, C.S.Sampangiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=qO1SYFZVmhY">https://www.youtube.com/watch?v=qO1SYFZVmhY</a>	
2	<a href="https://www.youtube.com/watch?v=LadYhkiVC7Q&amp;list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD">https://www.youtube.com/watch?v=LadYhkiVC7Q&amp;list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD</a>	
3	<a href="https://www.youtube.com/watch?v=qO1SYFZVmhY&amp;list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L">https://www.youtube.com/watch?v=qO1SYFZVmhY&amp;list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L</a>	
Course Designed By:		

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

S- Strong; M-Medium; L-Low

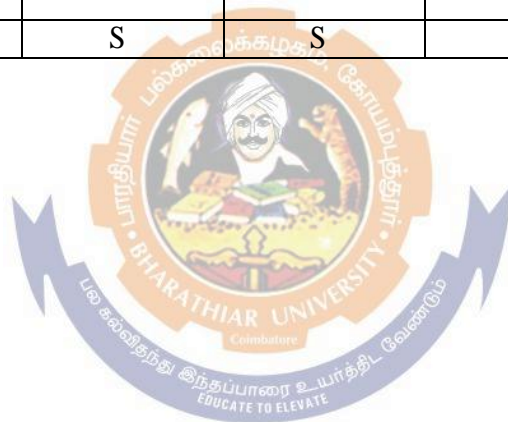


# **Second Semester**

Course code		L	T	P	C
Core 4	<b>Mercantile Law</b>	4	-	-	4
<b>Pre-requisite</b>	<b>Basic knowledge about Law</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>To understand basic concepts about various laws like Indian Contract Act 1872</li> <li>To promote the knowledge about provisions relating to elements of a valid contract</li> <li>To provide an outline about the performance and breach of contract</li> <li>To provide an insight on provisions relating to the formation of contract of sale.</li> <li>To gain knowledge regarding essential features of partnership and company and basic documents of partnership and company.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Remember provisions relating to the Indian contract act 1872.				K1
2	Understand the essential elements of a valid contract				K2
3	Analyse the conditions for performance of the contract and breach of contract				K4
4	Apply various provisions regarding the formation of contract of sale.				K3
5	Understand the general nature of partnership, registration and dissolution of firm				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Indian Contract Act 1872</b>	<b>20- hours</b>			
The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.					
<b>Unit:2</b>	<b>Elements of Contract</b>	<b>20-- hours</b>			
Other essentials elements of a valid contract.					
<b>Unit:3</b>	<b>Nature of Contract</b>	<b>20-- hours</b>			
Performance of contract and Breach of contract					
<b>Unit:4</b>	<b>Sale of Goods Act, 1930</b>	<b>20-- hours</b>			
The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights					
<b>Unit:5</b>	<b>Indian Partnership Act 1932</b>	<b>23-- hours</b>			
The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>				<b>105-- hours</b>	
<b>Text Book(s)</b>					
1	Business Law, N.D.Kapoor Sultan Chand Fifth edition 2007				
2	Elements of Commercial Law, P.Saravanavel & Syed Bandre Alam Himalayan Publishing House 2007				
3	Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008				

<b>Reference Books</b>	
1	Mercantile Law for CA Common Proficiency C Tulsian Tata McGraw Hill Publishing co Ltd 3 rd reprint 2008
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=5L6gFSLRIWw">https://www.youtube.com/watch?v=5L6gFSLRIWw</a>
2	<a href="https://www.youtube.com/watch?v=Nb-Ad5e7ktE">https://www.youtube.com/watch?v=Nb-Ad5e7ktE</a>
3	<a href="https://www.youtube.com/watch?v=6O-WbvafCe8&amp;list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1">https://www.youtube.com/watch?v=6O-WbvafCe8&amp;list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1</a>
Course Designed By:	

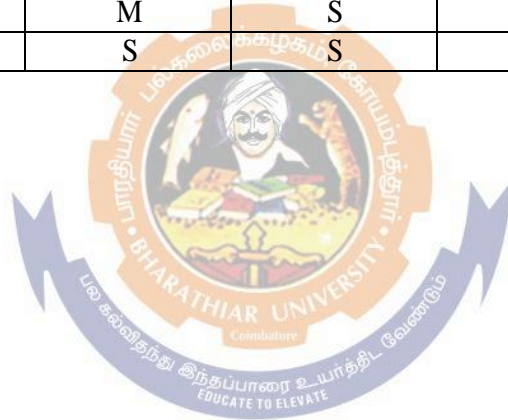
<b>Mapping with Programme Outcomes</b>					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	M	M	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code		L	T	P	C
Core 5	<b>Computer Application Practical-II (MSOffice and Tally )</b>	-	-	6 0	4
<b>Pre-requisite</b>	<b>Basic knowledge in the field MS Office and Tally</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To provide practical knowledge in working with MS- ACCESS</li> <li>To understand the basics of working in Tally accounting package</li> <li>To provide insights about the usefulness of internet in business purpose</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand the basics of working in MS-ACCESS using various tools				K2
2	Prepare personal bio data using MS ACCESS tools				K3
3	Analyze business transactions using computerized packages				K4
4	Analyze inventory management using various techniques				K4
5	Apply internet for business purposes and communications				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>I - MS ACCESS</b>					<b>25-- hours</b>
<ol style="list-style-type: none"> <li>Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.</li> <li>Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.</li> <li>Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.</li> <li>Create forms for the simple table ASSETS.</li> <li>Create report for the PRODUCT database.</li> </ol>					
<b>II – TALLY AND INTERNET</b>					<b>35-- hours</b>
<ol style="list-style-type: none"> <li>Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.</li> <li>Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).</li> <li>Prepare inventory statement using (Calculate inventory by using all methods)               <ol style="list-style-type: none"> <li>FIFO</li> <li>LIFO</li> <li>Simple Average Method</li> <li>Weighted Average Method</li> </ol> </li> <li>BankReconciliationStatement</li> <li>Voucher Creation</li> <li>Voucher Alteration and Deletion</li> </ol>					
				<b>Total Lecture hours</b>	<b>60-- hours</b>

<b>Text Book(s)</b>	
1	TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda
2	Ms Access 2000 Programming by Example, Julitta Korol
<b>Reference Books</b>	
1	Microsoft Office 2019, Peter Weverka
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/Ghu1JInoZI">https://youtu.be/ Ghu1JInoZI</a>
2	<a href="https://youtu.be/Ipz1VVQGXEc">https://youtu.be/Ipz1VVQGXEc</a>
3	<a href="https://youtu.be/OIKM-ITf1UQ">https://youtu.be/OIKM-ITf1UQ</a>
Course Designed By:	

<b>Mapping with Programme outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	S	S	M





Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER II	STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basic knowledge on statistics for business	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of the course are able to					
<ol style="list-style-type: none"> <li>1. Provide basic conceptual knowledge on applications of statistics in business.</li> <li>2. Make the students to be ready for solving business problems using statistical operations.</li> <li>3. Give a detailed instruction of measurement of dispersion.</li> <li>4. Gain the knowledge on application of correlation and regression for business operations.</li> <li>5. Analyze interpolation and probability theory and perform the problems.</li> </ol>					
<b>Expected Course Outcomes:</b>					
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			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>INTRODUCTIONS</b>	<b>15 hours</b>			
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					
<b>Unit:2</b>	<b>MEASURES OF DISPERSION</b>	<b>14 hours</b>			
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.					
<b>Unit:3</b>	<b>CORRELATION AND REGRESSION ANALYSIS</b>	<b>14 hours</b>			
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					
<b>Unit:4</b>	<b>TIME SERIES</b>	<b>15 hours</b>			
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.					

<b>Unit:5</b>	<b>INTERPOLATION</b>	<b>14 hours</b>
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.		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>3 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75 hours</b>
<b>Text Book(s)</b>		
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	
<b>Reference Books</b>		
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	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=BUE-XJEHp7g">https://www.youtube.com/watch?v=BUE-XJEHp7g</a>	
2	<a href="https://www.youtube.com/watch?v=0s4mKbkYJPU&amp;t=1s">https://www.youtube.com/watch?v=0s4mKbkYJPU&amp;t=1s</a>	
3	<a href="https://www.youtube.com/watch?v=Dxcc6ycZ73M">https://www.youtube.com/watch?v=Dxcc6ycZ73M</a>	
Course Designed By:		

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

S- Strong; M-Medium; L-Low



# **Third Semester**

Course code	TITLE OF THE COURSE		L	T	P	C
Core – 6	Financial Accounting		4	-	-	4
Pre-requisite	Basic knowledge in accountancy		Syllabus Version		2022-23	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To enable the students to learn provision for depreciation account.</li> <li>To make the students skillfully to prepare branch accounts and Departmental accounts</li> <li>To learn about the preparation of accounts using single entry system.</li> <li>To enhance the conceptual skills to prepare the Hire Purchase and Instalment Purchase system.</li> <li>To provide knowledge to know about the Royalty account and Investment account</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall the accounting treatment relating to different methods of depreciation.					K1
2	Understand the preparation of the Branch accounts and Departmental accounts					K2
3	Apply the accounting procedure for preparing the single entry system					K3
4	Develop the conceptual skills to prepare and present the Hire Purchase and Instalment Purchase system					K4
5	Analyze the procedure for royalty accounts and investment account					K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Depreciation</b>				<b>13--hours</b>	
Depreciation – Methods - Reserves and provisions.						
<b>Unit:2</b>	<b>Branch accounts and Departmental accounting</b>				<b>15--hours</b>	
Branch accounts excluding foreign branches. Departmental Accounting – Transfer at cost or Selling price.						
<b>Unit:3</b>	<b>Single Entry System</b>				<b>15--hours</b>	
Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.						
<b>Unit:4</b>	<b>Hire Purchase and Instalment System</b>				<b>15--hours</b>	
Hire Purchase and Instalment System including Hire purchase Trading Accounts						
<b>Unit:5</b>	<b>Royalty and Investment account</b>				<b>15--hours</b>	
Royalties <b>excluding Sub-Lease</b> – Investment Accounts Note: 20% Marks for theory and 80 % marks for problem.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
					<b>Total Lecture hours</b>	<b>75--hours</b>
<b>Text Book(s)</b>						
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					
<b>Reference Books</b>						
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					
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>						
1	<a href="https://www.coursera.org/learn/financial-accounting-advanced">https://www.coursera.org/learn/financial-accounting-advanced</a>					
2	<a href="https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera">https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera</a>					
3	<a href="https://npTEL.ac.in/courses/110/106/110106135">https://npTEL.ac.in/courses/110/106/110106135</a>					

**Mapping with programme outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	M	M	S	S
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	M	M	M	M



Course code	TITLE OF THE COURSE	L	T	P	C
Core-7	PRINCIPLES OF MANAGEMENT	4			4
Pre-requisite	Basic knowledge in management	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To provide understanding about basic terminologies of management</li> <li>To explore the fundamental principles, process and steps in management including planning</li> <li>To develop knowledge about organizing function in business</li> <li>To explore the concept of motivation in organizational context</li> <li>To generate ideas about effective communication in the business</li> </ol>					
<b>Expected Course Outcomes:</b>					
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
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create					
<b>Unit:1</b>	<b>INTRODUCTION TO MANAGEMENT</b>	<b>9-- hours</b>			
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.					
<b>Unit:2</b>	<b>PLANNING</b>	<b>8-- hours</b>			
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.					
<b>Unit:3</b>	<b>ORGANIZATION STRUCTURE</b>	<b>8-- hours</b>			
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.					
<b>Unit:4</b>	<b>MOTIVATION</b>	<b>9-- hours</b>			
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.					
<b>Unit:5</b>	<b>TECHNIQUES OF CONTROL</b>	<b>9-- hours</b>			
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.					

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars - webinars		
<b>Total Lecture hours</b>		<b>45-- hours</b>
<b>Text Book(s)</b>		
1	The Principles of Management - Rustom S. Davan	
2	Business Organization and Management - Y. K. Bhushan	
3	Business Management - Chatterjee	
<b>Reference Books</b>		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar - Pagare	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1		
2		
4		
Course Designed By:		

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core-8		PRINCIPLES OF MARKETING	4	-	-	4
Pre-requisite		Basic knowledge in accountancy	Syllabus Version		2022-23	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>1. To conceptualize an idea about marketing and related terms</li> <li>2. To understand various concepts relating to consumer behavior</li> <li>3. To introduce the components of marketing mix</li> <li>4. To understand emerging marketing trends and regulatory mechanisms</li> </ol>						
<b>Expected Course Outcomes:</b>						
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>INTRODUCTION TO MARKETING</b>					<b>9- hours</b>
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing						
<b>Unit:2</b>	<b>MARKETING FUNCTIONS</b>					<b>7-- hours</b>
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information						
<b>Unit:3</b>	<b>CONSUMER BEHAVIOUR</b>					<b>9-- hours</b>
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing						
<b>Unit:4</b>	<b>MARKETING MIX</b>					<b>9-- hours</b>
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						
<b>Unit:5</b>	<b>BUREAU OF INDIAN STANDARDS</b>					<b>9- hours</b>
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities						
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>
Expert lectures, online seminars – webinars						
					<b>Total Lecture hours</b>	<b>45-- hours</b>
<b>Text Book(s)</b>						
1	Marketing Management - Rajan Sexena					



2	Principles of Marketing - Philip Kotler & Gary Armstrong
3	Marketing Management - V.S. Ramasamy and Namakumari
<b>Reference Books</b>	
1	Marketing - William G. Zikmund & Michael D'Amico
2	Marketing - R.S.N. Pillai & Bagavathi
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	
2	
3	
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

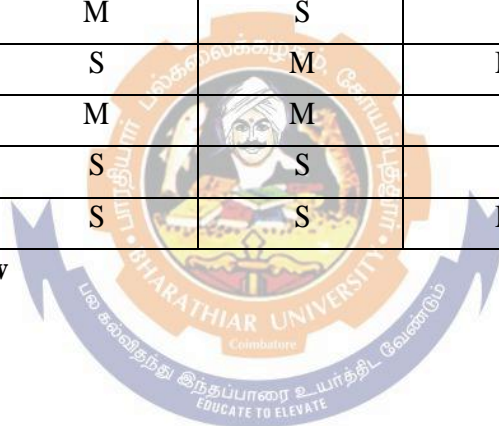


Course code	TITLE OF THE COURSE			L	T	P	C
Core-9	COMPANY LAW			3			3
Pre-requisite	Basic knowledge in law			Syllabus version		2022-23	
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To make student should have knowledge on Formation of Company, Documents required and Acts pertaining to it.</li> <li>To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies</li> </ol>							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, student will be able to:							
1	Define the fundamentals of company						K1
2	To study about the Memorandum of Association						K2
3	To know the concept of prospectus						K2
4	To understand the powers and duties of director						K2
5	To understand the winding up process in company						K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>INTRODUCTION TO COMPANY</b>			<b>9-- hours</b>			
Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.							
<b>Unit:2</b>	<b>MEMORANDUM OF ASSOCIATION</b>			<b>9-- hours</b>			
Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management							
<b>Unit:3</b>	<b>PROSPECTUS</b>			<b>7-- hours</b>			
Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus.							
<b>Unit:4</b>	<b>POWERS AND DUTIES OF DIRECTOR</b>			<b>9-- hours</b>			
Director – Qualification and Disqualification – Appointment – Removal –Remuneration – Powers, Duties and Liabilities.							
<b>Unit:5</b>	<b>WINDING UP</b>			<b>9-- hours</b>			
Winding up – Meaning - Modes of Winding Up – Consequences of winding up.							
<b>Unit:6</b>	<b>Contemporary Issues</b>			<b>2 hours</b>			
Expert lectures, online seminars - webinars							
				<b>Total Lecture hours</b>		<b>45- hours</b>	

<b>Text Book(s)</b>	
1	N.D.Kapoor, “ Company Law” Sultan Chand & Sons, New Delhi 2005
2	Bagrial A.K, “Company Law”, Vikas Publishing House, New Delhi
3	Gower L.C.B, “Principles of Modern Company Law”, Steven & Sons, London.
<b>Reference Books</b>	
1	Ramaiya A, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
2	Singh Avtar, “ Company Law”, Eastern Book Co., Lucknow
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	
2	
4	
Course Designed By:	

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

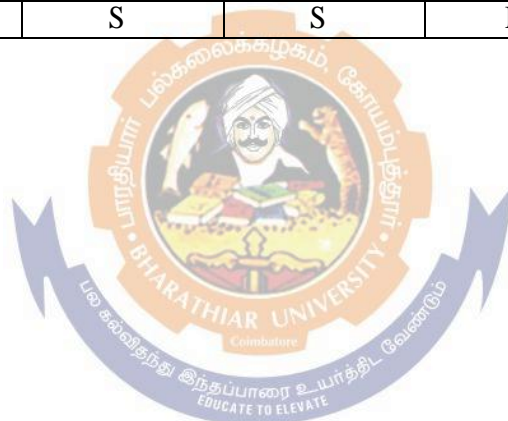
\*S-Strong; M-Medium; L-Low



Course code		L	T	P	C
<b>Core 10</b>	<b>Executive Business Communication</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Fundamental knowledge about business</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To provide an overview of Prerequisites to Business Communication.					
2. To put in use the basic mechanics of Grammar for preparing business letters.					
3. To provide an outline to effective Organizational Communication.					
4. To underline the nuances of Business communication.					
5. To impart the correct practices of the strategies of Effective Business writing.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	To Recall the basics of business communication				K1
2	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.				K2
3	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.				K3
4	To draft effective business correspondence with brevity and clarity.				K3
5	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Communication</b>				<b>8-- hours</b>
Business Communication : Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.					
<b>Unit:2</b>	<b>Business Letters</b>				<b>8-- hours</b>
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.					
<b>Unit:3</b>	<b>Correspondence Letters</b>				<b>9-- hours</b>
Banking Correspondence - Insurance Correspondence - Agency Correspondence.					
<b>Unit:4</b>					<b>9-- hours</b>
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)					
<b>Unit:5</b>	<b>Report Writing</b>				<b>9-- hours</b>
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>45-- hours</b>
<b>Text Book(s)</b>					
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.				

2	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3	Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
<b>Reference Books</b>	
1	Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
2	Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
<a href="https://www.youtube.com/watch?v=ol2BXgF-P48">https://www.youtube.com/watch?v=ol2BXgF-P48</a>	
<a href="https://www.youtube.com/watch?v=eneRHOu4fyY">https://www.youtube.com/watch?v=eneRHOu4fyY</a>	
<a href="https://www.youtube.com/watch?v=EUXJqxmcuuo">https://www.youtube.com/watch?v=EUXJqxmcuuo</a>	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO3	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	S



Course code	TITLE OF THE COURSE			L	T	P	C
<b>ALLIED PAPER III</b>	<b>MANAGERIAL ECONOMICS</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge on Managerial Economics</b>			<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. Impart the knowledge of students on economics and its theories.</li> <li>2. Understand the different types of markets in the current scenario.</li> <li>3. Make the students to understand the demand analysis for the different types of products.</li> <li>4. Analyze the markets for achieving business enterprise goal.</li> <li>5. Analyze the causes and consequences of different market conditions.</li> </ol>							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, student will be able to:							
1	Explain the basic concept of managerial economics.					K1	
2	Understand the demand and supply analysis in business applications.					K2	
3	Apply marginal analysis to the firm under different market conditions.					K3	
4	Analyze the causes and consequences of different market conditions.					K4	
5	Classify the price theories prevailing in various markets.					K2	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>	<b>MANAGERIAL ECONOMICS</b>					<b>9 hours</b>	
Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm							
<b>Unit:2</b>	<b>DEMAND ANALYSIS</b>					<b>9 hours</b>	
Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.							
<b>Unit:3</b>	<b>PRODUCTION FUNCTION</b>					<b>9 hours</b>	
Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.							
<b>Unit:4</b>	<b>MARKETS</b>					<b>9hours</b>	
Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.							
<b>Unit:5</b>	<b>PRICE THEORY</b>					<b>7 hours</b>	
Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.							

<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>45 hours</b>
<b>Text Book(s)</b>		
1	R.L.Varshney and K.L.Maheshwari----Managerial Economics --- Sulthan Chand and Sons	
2	Alak Gosh and Biswanath Gosh----Managerial Economics ---Kalyani Publications	
<b>Reference Books</b>		
1	D.Gopalakrishna----Managerial Economics --- Himalaya Publishing House	
2	S.Sankaran----ManagerialEconomics -----Margham Publications	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=ycyMktNFZ88&amp;list=PLPjSqITyvDeV84Qiruw4xVWGQPTctrlhg">https://www.youtube.com/watch?v=ycyMktNFZ88&amp;list=PLPjSqITyvDeV84Qiruw4xVWGQPTctrlhg</a>	
2	<a href="https://www.youtube.com/watch?v=Q8RaIfn4-Cw">https://www.youtube.com/watch?v=Q8RaIfn4-Cw</a>	
3	<a href="https://www.youtube.com/watch?v=n47SQ64MhYw&amp;list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU">https://www.youtube.com/watch?v=n47SQ64MhYw&amp;list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU</a>	
Course Designed By:		

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

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



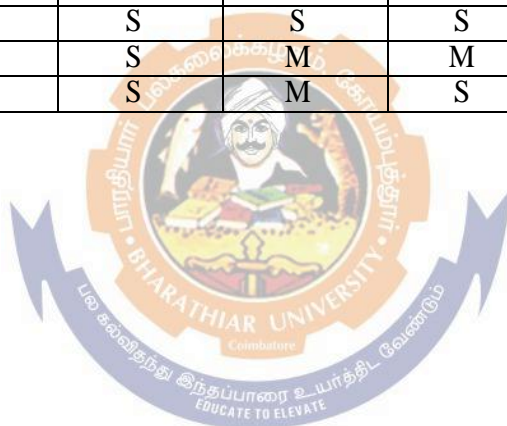
**Fourth  
Semester**



Course code		L	T	P	C
<b>Core 11</b>	<b>Advanced Accounting</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in Accounting</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To make the students to understand the basics of preparing partnership accounts</li> <li>To make the students to understand the procedures of admission. Death and retirement of partner</li> <li>To promote the knowledge about the dissolution of firm and amalgamation of firm.</li> <li>To enable the students to learn the accounting treatment relating to Sale of Partnership to a limited company.</li> <li>To impart the thorough knowledge on the accounting standards.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of preparing partnership accounts				K1
2	Understand the accounting treatment for admission and death of a partner.				K2
3	Apply the procedure for dissolution of firm and amalgamation.				K3
4	Analyse the situation of Sale of Partnership firm to a Limited company				K4
5	Understand the knowledge about accounting standards				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Partnership Accounts</b>				<b>15--hours</b>
Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments-guarantee of profits – Final accounts of Partnership firms					
<b>Unit:2</b>	<b>Admission, Retirement and Death of Partner</b>				<b>15--hours</b>
Admission, retirement and death of a partner including treatment of goodwill					
<b>Unit:3</b>	<b>Dissolution and Amalgamation of Partnership Firms</b>				<b>15--hours</b>
Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms					
<b>Unit:4</b>	<b>Sale of Partnership Firm to a limited company</b>				<b>15-hours</b>
Sale of Partnership Firm to a limited company					
<b>Unit:5</b>	<b>Accounting Standards</b>				<b>13--hours</b>
Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs.AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75--hours</b>
<b>Text Book(s)</b>					
1	Advanced Accounts - M.C.Shukla and T.S.Grewal				
2	Advanced Accounts - R.L. Gupta				
3	Advanced Accounts - S.P.Jain and K.L. Narang				

<b>Reference Books</b>	
Financial Accounting - T.S.Reddy & A.Murthy	
Advanced Accountancy - A. Arulanandam, K.S. Raman	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=F689z6sPs1g">https://www.youtube.com/watch?v=F689z6sPs1g</a>
2	<a href="https://www.youtube.com/watch?v=1LRmddEEssQ&amp;list=PLfwl6GH_DzV54CUVBEv2yigtLF02pNCV5">https://www.youtube.com/watch?v=1LRmddEEssQ&amp;list=PLfwl6GH_DzV54CUVBEv2yigtLF02pNCV5</a>
3	<a href="https://www.youtube.com/watch?v=F689z6sPs1g&amp;list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g">https://www.youtube.com/watch?v=F689z6sPs1g&amp;list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g</a>
Course Designed By:	

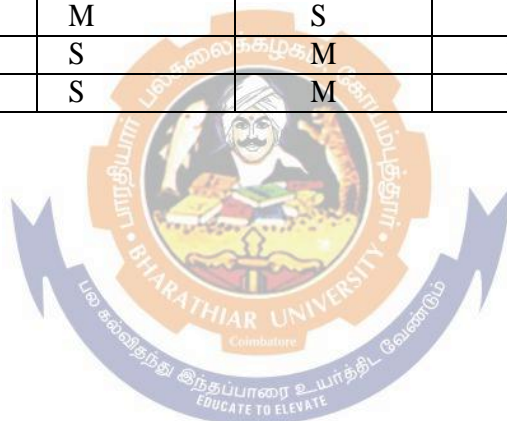
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	M	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	M	M	M
<b>CO5</b>	S	S	M	S	S



Course code		L	T	P	C
Core 12	<b>Cost Accounting</b>	4	-	-	4
<b>Pre-requisite</b>	<b>Basic knowledge in Cost Accounting</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are:					
<ol style="list-style-type: none"> <li>To understand the concept and various components of costing</li> <li>To provide knowledge about the different levels of material control</li> <li>To promote knowledge about various systems of wage payment and classification of overheads</li> <li>To assist preparation of accounts under process costing</li> <li>To familiarize with the techniques of operating costing</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts of costing and costing methods				K1
2	Understand the various levels of material control				K2
3	Apply innovative methods of costing techniques				K3
4	Evaluate the cost under process costing				K5
5	Analyze the different costs of operations and control it				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Cost Accounting</b>	<b>13-- hours</b>			
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.					
<b>Unit:2</b>	<b>Material Control</b>	<b>15-- hours</b>			
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.					
<b>Unit:3</b>	<b>Labour Turnover</b>	<b>15-- hours</b>			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.					
<b>Unit:4</b>	<b>Process Costing</b>	<b>15-- hours</b>			
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					
<b>Unit:5</b>	<b>Operating Costing</b>	<b>15-- hours</b>			
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>				<b>75-- hours</b>	
<b>Text Book(s)</b>					
1	Cost Accounting, S.P.JainK.L.Narang, Kalyani, Reprint,2014				
2	Cost Accounting, R.S.N.PillaiV.Bagavathi, S.Chand, Reprint 2013				

3	Principles and practice of Cost Accounting, Asish K Bhattacharya, Prentice hall, Third Edition 2009
<b>Reference Books</b>	
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition, 2013.
<b>Related Online Contents</b>	
1	<a href="https://nptel.ac.in/courses/110/101/110101132">https://nptel.ac.in/courses/110/101/110101132</a>
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg53/preview">https://onlinecourses.nptel.ac.in/noc20_mg53/preview</a>
3	<a href="https://www.coursera.org/projects/introduction-cost-accounting">https://www.coursera.org/projects/introduction-cost-accounting</a>
Course Designed By:	

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	S	S	M	M	S
<b>CO5</b>	S	S	M	M	S



Course code		L	T	P	C
<b>Core 13</b>	<b>Principles of Auditing</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Auditing</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To educate the concept of auditing and audit programmes.					
2. To provide insight on Internal audit and vouching of trading transactions.					
3. To provide the procedures to be followed for the verification and valuation of assets and liabilities.					
4. To enhance the practical knowledge relating the procedures of auditing practices of Joint stock companies.					
5. To enrich knowledge about the provisions of investigation under companies act.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Enumerate the basic principles of auditing				K1
2	Understand the procedural aspects relating to internal control and vouching.				K2
3	Apply the practical knowledge for verification and valuation of assets and liabilities.				K3
4	Apply the provisions relating to audit of Joint stock companies.				K3
5	Apply the procedural aspects for investigation of companies.				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Auditing</b>				<b>8-- hours</b>
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.					
<b>Unit:2</b>	<b>Internal Control</b>				<b>8-- hours</b>
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.					
<b>Unit:3</b>	<b>Verification and Valuation of Assets and Liabilities</b>				<b>9-- hours</b>
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.					
<b>Unit:4</b>	<b>Audit of Joint Stock Companies</b>				<b>9-- hours</b>
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.					
<b>Unit:5</b>	<b>Auditing and Investigation</b>				<b>9-- hours</b>
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>45-- hours</b>

<b>Text Book(s)</b>	
1	. Practical Auditing -B.N. Tandon
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
<b>Reference Books</b>	
Study material of Institute of Chartered Accountants of India.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=B_17KvhDT2U">https://www.youtube.com/watch?v=B_17KvhDT2U</a>
2	<a href="https://www.youtube.com/watch?v=6lJZn4Lezfc">https://www.youtube.com/watch?v=6lJZn4Lezfc</a>
3	<a href="https://www.youtube.com/watch?v=I7QAOuwm6Qg">https://www.youtube.com/watch?v=I7QAOuwm6Qg</a>
Course Designed By:	

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S



Course code		L	T	P	C
<b>Core 14</b>	<b>Auditing and Assurance- I</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Auditing</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1.To educate the concept of auditing and its relationship with other disciplines.					
2.To enhance the practical knowledge relating the procedures of auditing practices					
3. To provide insight about the audit procedures for obtaining audit evidence					
4. To promote knowledge about internal control and computerized environment.					
5.To develop the analytical concept and internal control over the accounting reviews.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Enumerate the basic principles of auditing				K1
2	Remember the procedure for audit engagement and Documentation.				K1
3	Understand the audit procedure for obtaining the audit evidence and internal control				K2
4	Apply the techniques of test checking and review analytical procedures.				K3
5	Analyze the analytical review procedures for audit payments				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Auditing</b>	<b>12-- hours</b>			
Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.					
<b>Unit:2</b>	<b>Audit planning</b>	<b>12- hours</b>			
Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.					
<b>Unit:3</b>	<b>Audit evidence</b>	<b>12-- hours</b>			
Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, Direct confirmation, Written Representations.					
<b>Unit:4</b>	<b>Internal Control</b>	<b>12-- hours</b>			
Auditing in Computerized Environment - Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit.					
<b>Unit:5</b>	<b>Analytical review procedures</b>	<b>10-- hours</b>			
Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>

<b>Text Book(s)</b>	
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
<b>Reference Books</b>	
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008.	
CA – IPCC Group II Study Material ICAI ICAI 2016.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.coursera.org/learn/auditing-part1-conceptual-foundations">https://www.coursera.org/learn/auditing-part1-conceptual-foundations</a>
2	<a href="https://www.youtube.com/watch?v=vCzgtBRzeh0">https://www.youtube.com/watch?v=vCzgtBRzeh0</a>
3	<a href="https://www.youtube.com/watch?v=CKfwXpOse4E">https://www.youtube.com/watch?v=CKfwXpOse4E</a>
Course Designed By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S



Course code		L	T	P	C
Allied IV	Modern Banking	4	-	-	4
Pre-requisite	Basic knowledge about Banking	Syllabus Version	2022-23		
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1.To Familiarize the Banking theory and concepts.					
2 To assist the students to learn about the Rules and regulations of RBI.					
3 To Understand and deal with various techniques of E-Banking.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	To learn the principles of banking regulation act 1949				K1
2	To describe the various functions of Modern Banking				K2
3	To study the management of various aspects banking				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>				<b>9-- hours</b>	
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					
<b>Unit:2</b>				<b>8-- hours</b>	
Central Bank – Functions – Credit Control Measures – Quantitative and Selective Credit controlmeasures – 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					
<b>Unit:3</b>				<b>9-- hours</b>	
Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy –Evaluating credit applicant – Loan supervision credit approving authority- prudential limits - risk rating - Credit Scoring by CIBIL and other agencies, and NPA.					
<b>Unit:4</b>				<b>8-- hours</b>	
Electronic Banking E-banking, Any time Banking, Anywhere Banking, Home Banking, Internet Banking, Mobile Banking, Core Banking. - Automated Teller Machines (ATM), Personal Identification Number (PIN), Multiple Pin, Debit Cards, Credit Cards, Smart Cards, Electronic Cheque,					
<b>Unit:5</b>				<b>9-- hours</b>	
ECS, MICR Clearing System, Cheque Clearance System, Debit Clearing System, Credit Clearing System, RTGS (Real Time Gross Settlement) NEFT(National Electronic Fund Transfer					
<b>Unit:6</b>	<b>Contemporary Issues</b>			<b>2 hours</b>	
Expert lectures, online seminars – webinars					
				<b>Total Lecture hours</b>	<b>45-- hours</b>

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

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

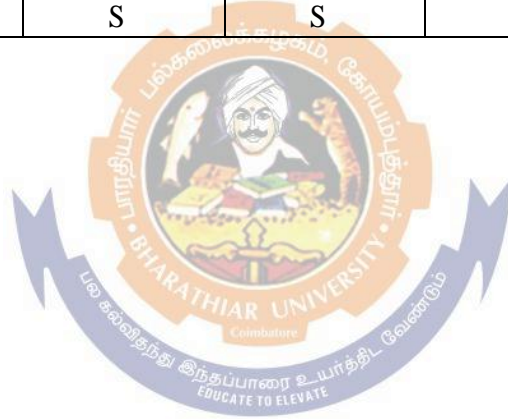


# **Fifth Semester**

Course code			L	T	P	C
<b>Core 15</b>	<b>Corporate Accounting</b>		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about company and accounting</b>		<b>Syllabus Version</b>	<b>2022-23</b>		
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To recall the basic accounting concepts of issue of shares and debentures</li> <li>To provide knowledge about redemption of preference shares and debentures</li> <li>To assist the preparation of final accounts of company</li> <li>To understand the accounting procedure for valuing shares and goodwill</li> <li>To apply the provisions for preparing accounts related to liquidation of companies</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Identify the accounting procedures followed by companies for issue of shares and debentures					K1
2	Understand the accounting treatment relating to redemption of preference shares and debentures					K2
3	Describe the preparation of final accounts of company					K2
4	Apply the provisions relating to calculation of value of shares and goodwill					K3
5	Apply the legal accounting treatment for preparing liquidation account					K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Issue of shares</b>				<b>16-- hours</b>	
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting						
<b>Unit:2</b>	<b>Redemption of Preference Shares and Debentures</b>				<b>18-- hours</b>	
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.						
<b>Unit:3</b>	<b>Final Accounts</b>				<b>20-- hours</b>	
Final Accounts of Companies - Calculation of Managerial Remuneration.						
<b>Unit:4</b>	<b>Valuation of Shares and Goodwill</b>				<b>18-- hours</b>	
Valuation of Shares and Goodwill						
<b>Unit:5</b>	<b>Liquidation Statement</b>				<b>16-- hours</b>	
Liquidation of Companies - Statement of Affairs -Deficiency a/c.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
					<b>Total Lecture hours</b>	<b>90-- hours</b>
<b>Text Book(s)</b>						
1	R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.					
2	Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition					
3	Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013					
<b>Reference Books</b>						

Corporate Accounting T.S.Reddy & A. Murthy Margham Publications Reprint 2015	
CA – IPCC Group II Study Material ICAI ICAI Current year	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg17/preview">https://onlinecourses.swayam2.ac.in/cec20_mg17/preview</a>
2	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg28/preview">https://onlinecourses.swayam2.ac.in/cec20_mg28/preview</a>
3	<a href="https://www.youtube.com/watch?v=7Hh5AicuLFQ&amp;list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu">https://www.youtube.com/watch?v=7Hh5AicuLFQ&amp;list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	S	S	S	M



Course code		L	T	P	C
<b>Core 16</b>	<b>Auditing and Assurance-II</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	Knowledge about auditing	<b>Syllabus Version</b>	<b>2022-23</b>		
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To educate the concept of auditing of receipts and vouching of accounting transactions.</li> <li>To enhance the practical knowledge relating the procedures of auditing practices.</li> <li>To promote the analytical concept relating to audit of impersonal ledger and assets and liabilities</li> <li>To describe the provisions relating to company audit</li> <li>To gain practical knowledge about the audit of service institutions</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Study the basic knowledge and general considerations related to audit of receipts, purchases, sales, impersonal ledgers and assets and liabilities				K1
2	Interpret and vouch of various documents and company audit procedures				K2
3	Apply the auditing procedures for the audit of accounting transactions				K3
4	Apply the provisions for audit of companies and preparing required reports				K3
5	Extrapolate the procedural aspects of auditing in various undertakings and preparation of audit reports.				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>		<b>12-- hours</b>			
Audit of receipts - General considerations, Cash sales, Receipts from debtors, Other Receipts. - audit of purchases - Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.					
<b>Unit:2</b>		<b>16-- hours</b>			
Audit of Sales - Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, various types of allowances given to customers, Sale returns. Audit of suppliers' ledger and the debtors' ledger - Self- balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, writing off of bad debts					
<b>Unit:3</b>		<b>14-- hours</b>			
Audit of impersonal ledger - Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities.					
<b>Unit:4</b>		<b>15-- hours</b>			
Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956. Audit Report - Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.					

<b>Unit:5</b>		<b>16-- hours</b>
Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies).Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>75-- hours</b>
<b>Text Book(s)</b>		
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2 nd Edition, 2009,	
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014	
3	Principles of Auditing DinkarPagare Sultan Chand & Sons, New Delhi. 11th E	
<b>Reference Books</b>		
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008		
CA – IPCC Group II Study Material ICAI ICAI 2016		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://www.youtube.com/watch?v=ROlz8liKr_Q&amp;list=PLxOpDRieFexnoeQbLhO46Q9JuvA2j-N_L">https://www.youtube.com/watch?v=ROlz8liKr_Q&amp;list=PLxOpDRieFexnoeQbLhO46Q9JuvA2j-N_L</a>	
2	<a href="https://www.youtube.com/watch?v=TQRfLQkhXfw">https://www.youtube.com/watch?v=TQRfLQkhXfw</a>	
3	<a href="https://www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_Kc9NTqbDPw">https://www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_Kc9NTqbDPw</a>	
Course Designed By:		

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code		L	T	P	C
<b>Core 17</b>	<b>Direct Tax-I</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Tax</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enlighten the students to learn the Basic provisions of the Income Tax Act.</li> <li>To familiarize with calculation of income from Salaries and house property</li> <li>To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources</li> <li>To provide the knowledge about the provisions for calculation of income from capital gains</li> <li>To make the students to learn the procedure to compute the tax liability of an individual.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the various terminologies related to income tax				K1
2	Understand the method of calculating and levying tax for income from salaries and house property				K2
3	Apply the various tax laws and available provisions for computation of income from business or profession and other sources				K3
4	Apply tax provisions applicable to calculate tax for income from capital gains				K3
5	Analyse the self-assessment of income and computation of tax liability				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Income Tax Act</b>	<b>17-- hours</b>			
Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income					
<b>Unit:2</b>	<b>Income from Salaries and House Property</b>	<b>20-- hours</b>			
Income from salary – Income from House Property					
<b>Unit:3</b>	<b>Income from Business or Profession</b>	<b>16-- hours</b>			
Income from Business or Profession					
<b>Unit:4</b>	<b>Income from Capital Gains and other Sources</b>	<b>15-- hours</b>			
Income from Capital Gains – Income from other sources					
<b>Unit:5</b>	<b>Computation of Tax Liability</b>	<b>20-- hours</b>			
Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief’s – Provisions concerning advance tax and tax deducted at source – – Assessment of Individual-Provisions for filing of return of income.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
	<b>Total Lecture hours</b>	<b>90-- hours</b>			
<b>Text Book(s)</b>					
1	Income tax law and practice - V.P.Gaur & D.B.Narang				
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal				



3	Income tax law and practice - Bhagwathi Prasad
<b>Reference Books</b>	
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_cm03/preview">https://onlinecourses.swayam2.ac.in/cec20_cm03/preview</a>
2	<a href="https://www.youtube.com/watch?v=_1_Izv-jEVY">https://www.youtube.com/watch?v=_1_Izv-jEVY</a>
3	<a href="https://www.youtube.com/watch?v=q1bdHJdobDI">https://www.youtube.com/watch?v=q1bdHJdobDI</a>
Course Designed By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE		L	T	P	C
Core- 18	Indirect Taxes		4	-	-	4
Pre-requisite	Basic knowledge in tax		Syllabus Version		2022-23	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To understand the applicability of indirect taxes and methods of levying in India</li> <li>To familiarize with the calculation and execution of goods and service tax in India</li> <li>To provide knowledge about the Levy and Collection under GST</li> <li>To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act</li> <li>To understand the applicability of custom law in India</li> </ol>						
<b>Expected Course Outcomes:</b>						
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	Describe the applicability of GST system in own business and other prototypes					K2
5	Examine the custom law and related duties and taxes					K4
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create						
<b>Unit:1</b>	<b>Nature of Taxes</b>				<b>15-- hours</b>	
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						
<b>Unit:2</b>	<b>Goods and Services Tax</b>				<b>20-- hours</b>	
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.						
<b>Unit:3</b>	<b>Levy and Collection of GST</b>				<b>20-- hours</b>	
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.						
<b>Unit:4</b>	<b>Integrated Goods and Services Tax Act</b>				<b>18-- hours</b>	
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.		
<b>Unit:5</b>	<b>Customs Laws</b>	<b>15-- hours</b>
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.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>90-- hours</b>
<b>Text Book(s)</b>		
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.	
<b>Reference Books</b>		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=v9M58U tPU">https://www.youtube.com/watch?v=v9M58U tPU</a>	
2	<a href="https://www.youtube.com/watch?v=wITmee8AMA">https://www.youtube.com/watch?v=wITmee8AMA</a>	
3	<a href="https://www.youtube.com/watch?v=a_hqVj_3YLc">https://www.youtube.com/watch?v=a_hqVj_3YLc</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Core 19</b>	<b>BANKING AND INSURANCE LAW</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Pre-requisite</b>	<b>Basic Knowledge of Banking Insurance Law</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. To enable the students to understand the Concepts of Banking and its Functions</li> <li>2. To understand Negotiable Instrument Act.</li> <li>3. To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions.</li> <li>4. To Study the Objectives and functions of IRDA</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand the Concepts, functions of banking and relationship between Banker and Customer				K2
2	Gain knowledge on Negotiable Instruments Act and its kinds				K2
3	To gain knowledge on functions and principles of Insurance				K1
4	Gain knowledge on Insurance System and Acts pertaining to it.				K2
5	Understand the IRDA functioning				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>BANKER AND CUSTOMER</b>	<b>8-- hours</b>			
Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.					
<b>Unit:2</b>	<b>NEGOTIABLE INSTRUMENT ACT</b>	<b>9-- hours</b>			
Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.					
<b>Unit:3</b>	<b>INSURANCE</b>	<b>8-- hours</b>			
Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.					
<b>Unit:4</b>	<b>LEGAL DIMENSION OF INSURANCE</b>	<b>7- hours</b>			
Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.					

<b>Unit:5</b>	<b>IRDA</b>	<b>11-- hours</b>
IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>45-- hours</b>
<b>Text Book(s)</b>		
1	Varshney, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.	
2	Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House..	
3	M.L. Tannan, “Banking Law and Practice”, Thacker & Co Ltd	
<b>Reference Books</b>		
1	B.S Bodla, M.C. Garg & K.P. Singh, “Insurance - Fundamentals, Environment & Procedures”, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.	
2	M.N. Mishra, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2006	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=vqmMxbHufQk&amp;list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE">https://www.youtube.com/watch?v=vqmMxbHufQk&amp;list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE</a>	
2	<a href="https://www.youtube.com/watch?v=vqmMxbHufQk">https://www.youtube.com/watch?v=vqmMxbHufQk</a>	
3	<a href="https://www.youtube.com/watch?v=oxzmP7sjCRQ&amp;list=PLBbCyJkOLBm-m99E5vhk4owllgJK6aiT2">https://www.youtube.com/watch?v=oxzmP7sjCRQ&amp;list=PLBbCyJkOLBm-m99E5vhk4owllgJK6aiT2</a>	
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in		

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	M	M
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	S	S	M	M	S
<b>CO4</b>	S	M	M	M	S
<b>CO5</b>	S	M	S	S	S

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

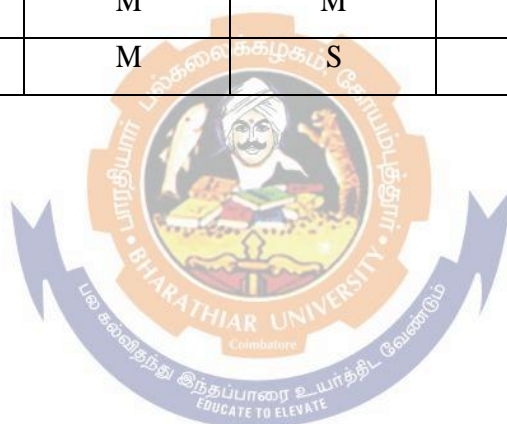


# **Sixth Semester**

Course code	TITLE OF THE COURSE		L	T	P	C
<b>Core - 20</b>	Accounting for Managerial Decisions		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	Basic accounting about knowledge		<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>1. To conceptualize management accounting</li> <li>2. To analyse the financial statements using ratio analysis</li> <li>3. To analyse the working capital of business</li> <li>4. To assist in decision making using marginal costing</li> <li>5. To assist in preparing budget and budgetary control</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Familiarize with the basic concepts of Management accounting					K2
2	Analyze the financial statements using ratio analysis					K4
3	Determine the working capital of the business					K3
4	Justify decision making using marginal costing					K4
5	Formulate budget and exercising budgetary control					K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>						
<b>Unit:1</b>	<b>Nature of Management Accounting</b>				<b>15-- hours</b>	
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.						
<b>Unit:2</b>	<b>Ratio Analysis</b>				<b>20-- hours</b>	
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.						
<b>Unit:3</b>	<b>Working Capital Management</b>				<b>20-- hours</b>	
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.						
<b>Unit:4</b>	<b>Marginal Costing and Break Even Analysis</b>				<b>18-- hours</b>	
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.						
<b>Unit:5</b>	<b>Budgeting and Budgetary Control</b>				<b>14-- hours</b>	
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>3 hours</b>	
Expert lectures, online seminars – webinars						
					<b>Total Lecture hours</b>	
					<b>90-- hours</b>	
<b>Text Book(s)</b>						
1	Management Accounting - Principles & Practice, Sashi K Gupta & R.K.Sharma, Kalyani Publishers, Thirteenth Revised Edition 2016.					

2	Management Accounting - Principles & Practice, Dr. S.N. Maheshwari , Dr. S.N. Mittal Mahavir Publications Seventh Edition, 2017.
<b>Reference Books</b>	
1	Management accounting R.S.N. Pillai , Bagavathi. S. Chand 4 th Edition and 2016.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://nptel.ac.in/courses/110/107/110107127">https://nptel.ac.in/courses/110/107/110107127</a>
2	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg31/preview">https://onlinecourses.swayam2.ac.in/imb20_mg31/preview</a>
3	<a href="https://www.coursera.org/learn/financial-accounting-polimi">https://www.coursera.org/learn/financial-accounting-polimi</a>

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





Course code		L	T	P	C
<b>Core 21</b>	<b>Direct Tax-II</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about tax</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To gain knowledge to solve simple problems concerning assesses with the status of HUF and Firms.					
2. To provide insight on the provisions for assessment of AOP and Companies					
3. To understand the provisions relating to the assessment of cooperative societies					
4. To apply tax procedures relating Appeals and Provisions, Penalties and Prosecution					
5. To gain practical knowledge in computation of wealth tax					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Enumerate the tax provisions relating to assessment of HUF and firms				K1
2	Understand the legal provisions for assessing AOP and Companies				K2
3	Apply the tax procedures for assessing the cooperative society				K3
4	Apply the procedure for appeals, Provisions, Penalties and Prosecution				K3
5	Understand the provisions applicable to assess wealth tax				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>					<b>20-- hours</b>
Assessment of HUF, Firms.					
<b>Unit:2</b>					<b>20-- hours</b>
Assessment of AOP and Companies					
<b>Unit:3</b>					<b>20-- hours</b>
Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe benefits.					
<b>Unit:4</b>					<b>13-- hours</b>
Appeals and Provisions, Penalties and Prosecution.					
<b>Unit:5</b>					<b>13-- hours</b>
Wealth Tax.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>4 hours</b>
Expert lectures, online seminars – webinars					
		<b>Total Lecture hours</b>			<b>90-- hours</b>
<b>Text Book(s)</b>					
1	Income tax law and practice - V.P.Gaur & D.B.Narang				
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal				
3	Income tax law and practice - Bhagwathi Prasad				
<b>Reference Books</b>					
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy					

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_cm03/preview">https://onlinecourses.swayam2.ac.in/cec20_cm03/preview</a>
2	<a href="https://www.youtube.com/watch?v=N-Y6ylnNI7s&amp;list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj">https://www.youtube.com/watch?v=N-Y6ylnNI7s&amp;list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj</a>
3	<a href="https://www.youtube.com/watch?v=q1bdHJdobDI">https://www.youtube.com/watch?v=q1bdHJdobDI</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.



Course code		L	T	P	C
<b>Core 22</b>	<b>Enterprise Information System and Strategic Management</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about tax</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
1.To develop an understanding of technology enabled Information Systems.					
2. To know about impact on enterprise – wide processors, risks and controls and Computing Technologies.					
3.To gain knowledge about Information System and its components.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand about Enterprise Business Processes, Automated Business Processes, and basics of Information Systems				K1
2	gain knowledge about Information Systems' Auditing				K2
3	study about the Computing Technologies, Risks and controls of business aspects				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>					<b>18-- hours</b>
Introduction to Enterprise Business Processes – Automated Business Processes-Enterprise Risk Management – Risks and Controls. Diagrammatic representation of Business Process – Risks and Controls for Specific Business Processes – Regulatory and Compliance Requirements					
<b>Unit:2</b>					<b>18-- hours</b>
Integrated ERP and Non-Integrated Systems – Risks and Controls. Audit of ERP Systems – Business Process Modules and their integration with financial and accounting systems – Reporting System and MIS. Data Analytics and Business Intelligence -Information Systems – Components of Information Systems – Information Systems' and Controls – Classification of Information Systems' Control – Information Systems' Auditing – Segregation of Duties					
<b>Unit:3</b>					<b>18-- hours</b>
Introduction to E-Commerce – Components for E-Commerce – Architecture of Networked Systems – Workflow Diagram for E-Commerce- Risks and Controls – Guidelines and laws governing E-Commerce – Digital Payments – Computing Technologies					
<b>Unit:4</b>					<b>18-- hours</b>
. Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations-Strategic Analysis-Situational Analysis-SWOT Analysis-TOWS Matrix, Portfolio Analysis					
<b>Unit:5</b>					<b>16-- hours</b>
Functional Strategy:Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy-Strategy implementation and control. Business process :Business Process Reengineering,Benchmarking,TotalQuality Management, Six Sigma Contemporary Strategic Issues					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>90-- hours</b>
<b>Text Book(s)</b>					
1	A Text Book of Information Technology- R.Saravana Kumar R. Parameshwaran T. Jayalakshmi, S.Chand & Co. Pvt. Ltd.				
2	Paduka's - Students Handbook on Information Technology and Strategic Management – CA-IPCC- By				

	Nirupama G.Sekar B.Saravana Prasath, A Wolters Kluwar
3	Business Policy And Strategic Management, P.SubbaRao, Himalaya Publishing House, Reprint2015.
4	Strategic Management – Text and cases, V.S.P Rao&V.Harikrishna, Excel Books India, 1stEdition 2004
5	Quality Management, K.Shridara Bhatt, Himalaya Publishing House, 1 st edition 2007.
<b>Reference Books</b>	
1. CA – Inter Study Material, ICAI	
2. CA IPCC IT & SM, CA Deepak Saini- Make my Delivery	
3. Quality Management, Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine, Tata McGraw Hill, 3 rd edition 2009	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/108/110108047">https://nptel.ac.in/courses/110/108/110108047</a>
2	<a href="https://nptel.ac.in/courses/122/105/122105024">https://nptel.ac.in/courses/122/105/122105024</a>
3	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg33/preview">https://onlinecourses.swayam2.ac.in/imb20_mg33/preview</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code	TITLE OF THE COURSE	L	T	P	C
Core 23	CYBER LAW	3	-	-	3
Pre-requisite	Basic Knowledge of Cyber Law	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To gain through knowledge on the basic concepts which lead to the formation and execution of electronic contracts					
2. To Study the Technical aspects of Cyber Security and Evidence Aspects					
3. To acquire knowledge on Information Technology Act and EDI					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Discuss the concepts of Cyber law and Cyber Space	K1			
2	Describe Cyber Security technical aspects.	K2			
3	Explain the Evidence Aspects.	K1			
4	Understand the Electronic Data Interchange Scenario in India.	K2			
5	To gain knowledge on Information Technology Act.	K1			
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create					
<b>Unit:1</b>	<b>CYBER LAW</b>	<b>12- hours</b>			
Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.					
<b>Unit:2</b>	<b>SECURITY ASPECTS</b>	<b>12-- hours</b>			
Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.					
<b>Unit:3</b>	<b>EVIDENCE ASPECTS</b>	<b>12-- hours</b>			
Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime Amendments to Indian Penal code 1860.					
<b>Unit:4</b>	<b>GLOBAL TRENDS</b>	<b>10-- hours</b>			
Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India					
<b>Unit:5</b>	<b>THE INFORMATION TECHNOLOGY ACT 2000</b>	<b>12-- hours</b>			
The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.					

<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60-- hours</b>
<b>Text Book(s)</b>		
1	The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=KtuCsBIJXk8">https://www.youtube.com/watch?v=KtuCsBIJXk8</a>	
2	<a href="https://www.youtube.com/watch?v=6srnawS4PLQ&amp;list=PLX0Im12KwTwlm-jOWfFqejg8go7JBj72J">https://www.youtube.com/watch?v=6srnawS4PLQ&amp;list=PLX0Im12KwTwlm-jOWfFqejg8go7JBj72J</a>	
3	<a href="https://www.youtube.com/watch?v=SCgc55vtd6M">https://www.youtube.com/watch?v=SCgc55vtd6M</a>	
Course Designed By:Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in		

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

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



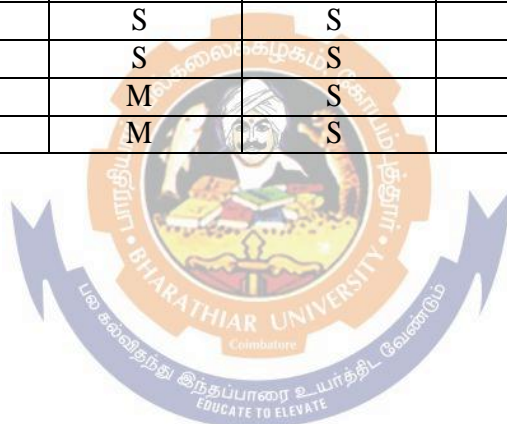
# **Elective Courses**

Course code		L	T	P	C
<b>Elective 1 A)</b>	<b>Financial Management</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Pre-requisite</b>	Knowledge about Finance and accounting	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1.To provide a theoretical framework for considering management of finance					
2.To develop the ability to identify and analyze various sources of raising finance;					
3. To promote knowledge about lease financing and framing optimum capital structure					
4. To understand concepts relating to financing of working capital and investment decisions;					
5. To facilitate conceptual knowledge about management of determinants of capital structure					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Remember the functions of finance and goals of business				K1
2	Identify the appropriate source of finance suitable to the business				K2
3	Apply the concepts to enable financial planning and framing of optimum capital structure				K3
4	Analyse the working capital requirements and factors determining the requirements				K4
5	Understand the management of earnings available in the business				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Functions of Finance</b>	<b>10-- hours</b>			
Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.					
<b>Unit:2</b>	<b>Sources of Finance</b>	<b>12-- hours</b>			
Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.					
<b>Unit:3</b>	<b>Lease Financing</b>	<b>12-- hours</b>			
Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.					
<b>Unit:4</b>	<b>Working Capital Management</b>	<b>12-- hours</b>			
Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.					
<b>Unit:5</b>	<b>Factors of Capital Structure</b>	<b>12-- hours</b>			
Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>



<b>Text Book(s)</b>	
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
<b>Reference Books</b>	
IM Pandey, Financial Management.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/107/110107144">https://nptel.ac.in/courses/110/107/110107144</a>
2	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg05/preview">https://onlinecourses.swayam2.ac.in/cec20_mg05/preview</a>
3	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg10/preview">https://onlinecourses.swayam2.ac.in/cec20_mg10/preview</a>
Course Designed By:	

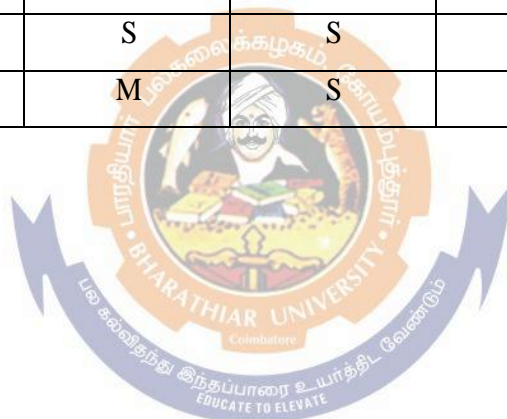
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S



Course code		L	T	P	C
<b>Elective 1 B)</b>	<b>Entrepreneurial Development</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Pre-requisite</b>	<b>Knowledge about business</b>	<b>Syllabus</b>		<b>rsion</b>	
<b>2022-23</b>					
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To understand the basic concepts of entrepreneurship and related initiatives					
2. To provide insights about the setting up of startups and projects					
3. To familiarize with the institutional services to entrepreneur					
4. To provide knowledge about various financial support available to the entrepreneurs					
5. To provide knowledge about various subsidies and incentives available for entrepreneurs					
<b>Expected Course Outcomes:</b>					
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	Describe the various forms of setting up a startup and project management				K2
3	Understand the various institutional services to entrepreneur				K2
4	Analyze the various financial support available to the entrepreneurs				K4
5	Understand the various subsidies and incentives available for entrepreneurs				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Nature of Entrepreneurship</b>				<b>10-- hours</b>
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.					
<b>Unit:2</b>	<b>Start-up and Project Mangement</b>				<b>12-- hours</b>
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.					
<b>Unit:3</b>	<b>Financial Assistance - I</b>				<b>12-- hours</b>
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.					
<b>Unit:4</b>	<b>Financial Assistance - II</b>				<b>12-- hours</b>
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
<b>Unit:5</b>	<b>Incentives and Subsidies</b>				<b>12-- hours</b>
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>
<b>Text Book(s)</b>					
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan				
2	Fundamentals of Entrepreneurship and Small Business –RenuArora&S.KI.Sood				
3	Entrepreneurial Development – S.S.Khanka				

<b>Reference Books</b>	
Entrepreneurial Development – S.G.Bhanushali	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/106/110106141">https://nptel.ac.in/courses/110/106/110106141</a>
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg46/preview">https://onlinecourses.nptel.ac.in/noc20_mg46/preview</a>
3	<a href="https://www.youtube.com/watch?v=1RtZEK4J8X8">https://www.youtube.com/watch?v=1RtZEK4J8X8</a>
Course Designed By:	

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



Course code		L	T	P	C
<b>Elective 1 C)</b>	<b>Micro Finance</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Pre-requisite</b>	<b>Knowledge about Finance</b>	<b>Syllabus</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To acquire conceptual knowledge of the micro financing system in India.					
2. To analyse the various income generating activities under microfinance					
3. To apply the credit rating methodology for rating					
4. To analyze various strategies for pricing of microfinance products					
5. To evaluate various measures for transforming NGO's					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recognize the present scenario of rural financial system in India				K1
2	Categorize various income generating activities in microfinance				K3
3	Apply the credit rating methodology for rating credit worthiness				K3
4	Analyze the various strategies for pricing of microfinance products				K4
5	Understand the transforming measures of NGO's				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Indian Rural Financial System</b>	<b>13-- hours</b>			
Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchisingetc.), Microfinance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.					
<b>Unit:2</b>	<b>Overview of Microfinance</b>	<b>10-- hours</b>			
Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring					
<b>Unit:3</b>	<b>Credit Delivery Methodology</b>	<b>12-- hours</b>			
Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)					
<b>Unit:4</b>	<b>Pricing of Microfinance</b>	<b>11-- hours</b>			
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises					
<b>Unit:5</b>	<b>Commercial Microfinance</b>	<b>12-- hours</b>			
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer					

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>60-- hours</b>
<b>Text Book(s)</b>		
1	Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.	
2	Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C	
3	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia Vistaar Publication, New Delhi.2003.	
<b>Reference Books</b>		
C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://youtu.be/RIOhLPhioSw">https://youtu.be/RIOhLPhioSw</a>	
2	<a href="https://youtu.be/6OPf11YmJhg">https://youtu.be/6OPf11YmJhg</a>	
3	<a href="https://youtu.be/GQcE_1i1ev0">https://youtu.be/GQcE_1i1ev0</a>	
Course Designed By:		

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	M	S	M	S
CO4	S	M	S	S	S
CO5	S	M	M	S	S

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 2 A)</b>	<b>Business finance</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in finance</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the various concept relating to finance</li> <li>To familiarize with the basics of financial planning</li> <li>To analyze various nature of capitalization suitable to the business</li> <li>To understand the various dimensions of capital structure and their components</li> <li>To provide knowledge about various available sources of finance</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to finance				K1
2	Understand the various techniques of financial planning				K2
3	Analyze various sources and forms of finance				K4
4	Analyse various dimensions of capital structure and their components				K4
5	Analyse the various sources of finance available to meet the financial requirements				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Business Finance</b>	<b>10-- hours</b>			
Business Finance: Introduction – Meaning – Concepts – Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions					
<b>Unit:2</b>	<b>Financial Plan</b>	<b>12-- hours</b>			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals					
<b>Unit:3</b>	<b>Capitalization</b>	<b>12-- hours</b>			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
<b>Unit:4</b>	<b>Capital Structure</b>	<b>12-- hours</b>			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
<b>Unit:5</b>	<b>Sources of Finance</b>	<b>12-- hours</b>			
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					

	Total Lecture hours	60-- hours
<b>Text Book(s)</b>		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
<b>Reference Books</b>		
1	Financial Management - L.Y. Pandey	
2	Financial Management - M.Y. Khan and Jain	
3	Financial Management - S.C. Kuchhal	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg09/preview">https://onlinecourses.swayam2.ac.in/cec20_mg09/preview</a>	
2	<a href="https://onlinecourses.nptel.ac.in/noc20_ma52/preview">https://onlinecourses.nptel.ac.in/noc20_ma52/preview</a>	
4	<a href="https://www.coursera.org/learn/finance-fundamentals">https://www.coursera.org/learn/finance-fundamentals</a>	
Course Designed By:		

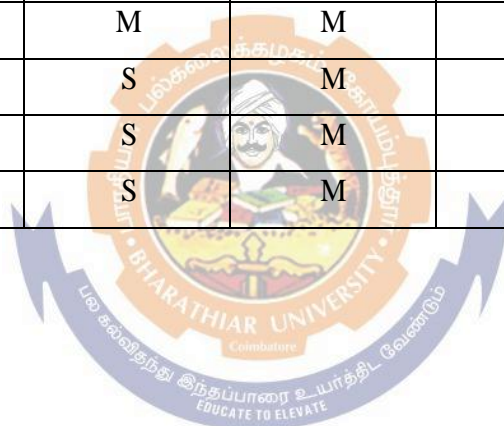
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	M	S	M	M	M

Course code	TITLE OF THE COURSE			L	T	P	C
Elective 2 B)	Brand Management			4	-	-	4
Pre-requisite	Knowledge about products and brand			Syllabus Version		2022-23	
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To understand the basic concepts of branding</li> <li>To analyze brand positioning and brand image building</li> <li>To analyze the impact of brand on customer behavior</li> <li>To familiarize with brand rejuvenation and monitoring</li> <li>To provide insight on essential branding strategies</li> </ol>							
<b>Expected Course Outcomes:</b>							
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 on customer behavior			K4			
4	Evaluate the brand rejuvenation and brand monitoring process			K5			
5	Apply various strategies for brand building and monitoring			K3			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Nature of Branding</b>			<b>10-- hours</b>			
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.							
<b>Unit:2</b>	<b>Brand Associations</b>			<b>12-- hours</b>			
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building							
<b>Unit:3</b>	<b>Brand Impact</b>			<b>12-- hours</b>			
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							
<b>Unit:4</b>	<b>Brand Rejuvenation</b>			<b>12-- hours</b>			
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Cobranding.							
<b>Unit:5</b>	<b>Brand Strategies</b>			<b>12-- hours</b>			
Brand Strategies: Designing and implementing branding strategies – Case studies							
<b>Unit:6</b>	<b>Contemporary Issues</b>			<b>2 hours</b>			
Expert lectures, online seminars – webinars							
			<b>Total Lecture hours</b>	<b>60-- hours</b>			
<b>Text Book(s)</b>							



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.
<b>Reference Books</b>	
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.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/imb20-mg03/preview">https://onlinecourses.swayam2.ac.in/imb20-mg03/preview</a>
2	<a href="https://www.coursera.org/learn/brand">https://www.coursera.org/learn/brand</a>
4	<a href="https://www.youtube.com/watch?v=gvTAIrDWp20">https://www.youtube.com/watch?v=gvTAIrDWp20</a>
Course Designed By:	

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



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 2 )	Supply Chain Management	4	-	-	4
Pre-requisite	Basic knowledge in marketing	Syllabus Version		2022-23	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the importance and key issues of supply chain management</li> <li>To provide insight about various strategies of supply chain management</li> <li>To understand the importance of strategic alliance in supply chain management</li> <li>To understand the process of procurement and outsourcing</li> </ol> To acquaint knowledge about smart pricing strategies and customer value measures					
<b>Expected Course Outcomes:</b>					
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	Understand the various strategies in supply chain management				K2
3	Critiquing the concept of retailer supplier partnership				K3
4	Analyze the process of procurement, outsourcing and e-procurement				K4
5	Apply innovative ideas about smart pricing strategies and measuring customer values				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Supply Chain Management</b>	<b>10-- hours</b>			
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
<b>Unit:2</b>	<b>Supply Chain Integrates</b>	<b>12-- hours</b>			
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
<b>Unit:3</b>	<b>Strategic Alliances</b>	<b>12-- hours</b>			
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
<b>Unit:4</b>	<b>Procurement and Outsourcing</b>	<b>12-- hours</b>			
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
<b>Unit:5</b>	<b>Customer Value</b>	<b>12-- hours</b>			
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>
<b>Text Book(s)</b>					

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
<b>Reference Books</b>	
1	R.B. Handfield and E.L. Nochols, Introduction to Supply Chain Management. Prentice Hall, 1999.
2	Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg31/preview">https://onlinecourses.swayam2.ac.in/cec20_mg31/preview</a>
2	<a href="https://nptel.ac.in/courses/110/106/110106045">https://nptel.ac.in/courses/110/106/110106045</a>
3	<a href="https://nptel.ac.in/courses/110/108/110108056">https://nptel.ac.in/courses/110/108/110108056</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE		L	T	P	C
Elective 3 A)	Investment Management		4	-	-	4
Pre-requisite	Basic investment knowledge		Syllabus Version		2022-23	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To understand various choices and alternatives of investment</li> <li>To understand about classification of investment market</li> <li>To perform fundamental analysis before investing</li> <li>To evaluate various types of fundamental analysis</li> <li>To understand about optimum portfolio construction and management</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recalling various alternatives of investment					K1
2	Comparing the features of various investment markets					K2
3	Analyzing investments using fundamental analysis					K4
4	Applying technical analysis for evaluating investments					K3
5	Evaluate the optimum portfolio for investment					K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Nature of Investment</b>				<b>10-- hours</b>	
Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;						
<b>Unit:2</b>	<b>Investment Markets</b>				<b>12-- hours</b>	
Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;						
<b>Unit:3</b>	<b>Fundamentals Analysis</b>				<b>12-- hours</b>	
Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities RiskAnalysis in Investment Decision; Systematic and Unsystematic Risk;						
<b>Unit:4</b>	<b>Stock Market Analysis</b>				<b>12-- hours</b>	
Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis						
<b>Unit:5</b>	<b>Portfolio Management</b>				<b>12-- hours</b>	
Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	

Expert lectures, online seminars – webinars	
<b>Total Lecture hours</b>	
<b>60-- hours</b>	
<b>Text Book(s)</b>	
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2	Ballad, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and
<b>Reference Books</b>	
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.
2	Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.coursera.org/specializations/investment-management">https://www.coursera.org/specializations/investment-management</a>
2	<a href="https://www.coursera.org/specializations/investment-strategy">https://www.coursera.org/specializations/investment-strategy</a>
3	<a href="https://www.youtube.com/watch?v=JiKOyD_K2qg">https://www.youtube.com/watch?v=JiKOyD_K2qg</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 3 B)</b>	<b>Financial Markets</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about finance</b>	<b>Syllabus Version</b>		<b>2022-23</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the basic concepts of financial market</li> <li>To describe the working and components of corporate securities market</li> <li>To understand the various functions of stock exchanges in India</li> <li>To familiarize with the role of banks and intermediaries in financial market</li> <li>To provide insights about the new models and innovative trends in financing</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of financial market				K1
2	Analyze the working and components of corporate securities market				K4
3	Understand the functioning of stock exchanges in India				K2
4	Understand the role of banks and intermediaries in financial market				K2
5	Describe various trends and new methods of financing				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Financial Market</b>	<b>10-- hours</b>			
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.					
<b>Unit:2</b>	<b>Security Market</b>	<b>12- hours</b>			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
<b>Unit:3</b>	<b>Stock Exchange</b>	<b>12-- hours</b>			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
<b>Unit:4</b>	<b>Financial Institutions</b>	<b>12-- hours</b>			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
<b>Unit:5</b>	<b>Modes of Financing</b>	<b>12- hours</b>			
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,					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					

	Total Lecture hours	60-- hours
<b>Text Book(s)</b>		
1	Financial Markets and Services- E.Gorden K.Natarajan	
2	Financial Markets and Institutions – Dr.S.Gurusamy	
3		
4		
<b>Reference Books</b>		
1	Financial Institutions and Markets - Bhole	
2	Financial Markets , Institutions and services- N.K.Gupta	
3		
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg39/preview">https://onlinecourses.swayam2.ac.in/imb20_mg39/preview</a>	
2	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg40/preview">https://onlinecourses.swayam2.ac.in/imb20_mg40/preview</a>	
3	<a href="https://onlinecourses.swayam2.ac.in/arp19_ap74/preview">https://onlinecourses.swayam2.ac.in/arp19_ap74/preview</a>	
Course Designed By:		

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

Course code	-	PROJECT AND VIVA VOCE		L	T	P	C
Elective III-C		Major Project		-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools		Syllabus Version		2022-23	
<b>Course Objectives:</b>							
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.							
<b>Expected Course Outcomes:</b>							
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	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6- Create</b>							
<b>Textbook(s)</b>							
1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004						
<b>Reference Books</b>							
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: <b>Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand</b>							
<b>Mapping with Programme Outcomes</b>							
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. (Professional Accounting)

## Syllabus

### AFFILIATED COLLEGES

Program Code: 2AK

2021 – 2022 onwards



## BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

<b>Program Specific Outcomes (PSOs)</b>	
After the successful completion of <b>B.Com. (Professional Accounting)</b> program, the students are expected to	
PSO1	complete the intermediate level in professional programmes like CA, ICWA and ACS
PSO2	Provide several opportunities to engage with the accounting professionals
PSO3	Implement creativity and problem solving skills in various real life time problems.
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.



<b>Program Outcomes (POs)</b>	
On successful completion of the <b>B.Com. (Professional Accounting)</b> program	
PO1	Ability to apply ethical principles and responsible practices during their profession
PO2	Ability to engage in independent and lifelong learning for continued professional development.
PO3	Become qualified professionals in the field of accounting and auditing.
PO4	Demonstrate professional ethics in legal aspects of business
PO5	Ability to apply ethical principles and responsible practices during their profession



**BHARATHIAR UNIVERSITY : : COIMBATORE 641 046**  
**B.Com (Professional Accounting)... Curriculum for Affiliated Colleges**  
(For the students admitted during the academic year 2021 – 22 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
<b>FIRST SEMESTER</b>							
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	4	-	50	50	100
Part III	Core II – Introduction to Information Technology	4	4	-	50	50	100
Part III	Allied Paper I : Mathematics for Business	4	4	-	50	50	100
Part III	Core-III: Computer Applications Practical-I (MS Office)		-	4	-	-	-
Part IV	Environmental Studies #	2	2		-	50	50
<b>Total</b>		<b>22</b>	<b>30</b>		<b>250</b>	<b>300</b>	<b>550</b>
<b>SECOND SEMESTER</b>							
Part I	Language-II	4	6		50	50	100
Part II	English-II	4	6		50	50	100
Part III	Core IV – Mercantile Law	4	7		50	50	100
Part III	Core V– Computer Application Practical-I (MS Office)	4	-	4	50	50	100
Part III	Allied Paper II – Statistics for Business	4	5		50	50	100
Part IV	Value Education – Human Rights #	2	2		-	50	50
Part IV		<b>22</b>	<b>30</b>		<b>250</b>	<b>300</b>	<b>550</b>
<b>THIRD SEMESTER</b>							
Part III	Core VI –Industrial Law	4	5		50	50	100
Part III	Core VII – Strategic Management	4	5		50	50	100
Part III	Core VIII – Cost Accounting	4	6		50	50	100
Part III	Allied : III - Managerial Economics	4	5		50	50	100
Part III	Core-IX : Computer Applications Practical-II (Oracle)		-	4	-	-	-
Part IV	Skill based Subject-I: Principles of Marketing	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	
<b>Total</b>		<b>21</b>	<b>30</b>		230	295	<b>525</b>
<b>FOURTH SEMESTER</b>							
Part III	Core X – Advanced Accounting-I	4	6		50	50	100
Part III	Core XI – Management Accounting	4	6		50	50	100
Part III	Core XII – Computer Applications Practical II(C++)	3		3	30	45	75
Part III	Core XIII Executive Business Communication	3	3		30	45	75
Part IV	Core XIV Company Law	3	3		30	45	75
Part III	Allied : IV Principles of Management	3	4		30	45	75
Part IV	<b>Skill based Subject II: Naan Mudhalvan- Office Fundamentals</b> <a href="http://kb.naanmudhalvan.in/Bharathiar_University_(BU)">http://kb.naanmudhalvan.in/Bharathiar_University_(BU)</a>	<b>2</b>		<b>3</b>	<b>25</b>	<b>25</b>	<b>50</b>
Part IV	Tamil @ /Advanced Tamil #(or) Non-major elective - II : General Awareness #	2	2		50		50
<b>Total</b>		<b>24</b>	<b>24</b>	<b>6</b>	245	355	<b>600</b>
<b>FIFTH SEMESTER</b>							
Part III	Core XV – Advanced Accounting-II	4	5		50	50	100
Part III	Core XVI – Auditing and Assurance- I	4	5		50	50	100
Part III	Core XVII– Principles of Auditing	4	4		50	50	100
Part III	Core XVIII –Direct Tax-I	4	5		50	50	100
Part III	Core XIX – Indirect Taxes	4	4		50	50	100
Part IV	Core XX : Banking and Insurance Law	3	3		30	45	75
Part III	Elective-I :	3	4		30	45	75
Part IV	<b>Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I)</b> <a href="http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf">http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf</a>	<b>2</b>			<b>25</b>	<b>75</b>	<b>100</b>
<b>Total</b>		<b>28</b>	<b>30</b>		335	415	<b>750</b>
<b>SIXTH SEMESTER</b>							

Part III	Core XXI – Corporate Accounting	4	6		50	50	100
Part III	Core XXII - Auditing and Assurance-II	4	6		50	50	100
Part III	Core XXIII– Direct Tax-II	4	6		50	50	100
Part III	Core XXIV – Cyber Law	3	4		30	45	75
Part III	Elective –II :	3	4		30	45	75
Part III	Elective –III :	3	4		30	45	75
Part IV	<b>Skill based Subject IV- : Naan Mudhalvan - Fintech Course (Capital Markets / Digital Marketing / Operational Logistics)</b> <a href="http://kb.naanmudhalvan.in/Bharathiar_University_(BU)">http://kb.naanmudhalvan.in/Bharathiar_University_(BU)</a>	2			25	75	100
Part V	Extension Activities.	2	-		50	-	50
<b>Total</b>		<b>25</b>	<b>30</b>		315	360	<b>675</b>
<b>Grand total</b>		<b>142</b>	180				<b>3650</b>
<ul style="list-style-type: none"> <li>Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.</li> </ul>							

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

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

<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
<b>Elective – II</b>	A	<b>Business Finance</b>
	B	Brand Management
	C	Supply Chain Management
<b>Elective – III</b>	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce



# First Semester

Course code		L	T	P	C
<b>Core 1</b>	<b>Principles of Accountancy</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in the field of Accountancy</b>	<b>Syllabus Version</b>	<b>2021-22</b>		
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enable the students to learn basic Principles of Accountancy.</li> <li>To make the students skillfully to prepare and present the final accounts of sole trader.</li> <li>To promote knowledge about Bill of Exchange, Average Due date and Account Current.</li> <li>To provide knowledge about consignment and joint ventures</li> <li>To gain knowledge about bank reconciliation statement and accounting for professionals</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	The main objectives of this course are to: Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.				K1
2	Understand the preparation Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.				K2
3	Apply the accounting practices for Bill of exchange and Account current				K3
4	Analyse the accounting treatment in preparation of consignment and joint venture accounts				K4
5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Basics of Accounting</b>	<b>10-- hours</b>			
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.					
<b>Unit:2</b>	<b>Final Accounts</b>	<b>12-- hours</b>			
Final accounts of a sole trader with adjustments – Errors and rectification					
<b>Unit:3</b>	<b>Bill of Exchange and Account Current</b>	<b>13-- hours</b>			
Bill of exchange- Accommodation bills – Average due date – Account current.					
<b>Unit:4</b>	<b>Consignments and Joint Ventures</b>	<b>13-- hours</b>			
Accounting for consignments and Joint ventures					
<b>Unit:5</b>	<b>Bank Reconciliation Statement</b>	<b>10-- hours</b>			
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
		<b>Total Lecture hours</b>	<b>60-- hours</b>		

Note: Distribution of Marks between problems and theory shall be 80% and 20%.



<b>Text Book(s)</b>	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd.,
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., 3. R.L.Gupta, V.K.Gupta,
3	M.C.Shukla – Financial Accounting – Sultanchand & sons
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons
<b>Reference Books</b>	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
3	A.Murthy -Financial Accounting – Margham Publishers
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/Hs-U3_jAvqo_4">https://youtu.be/Hs-U3_jAvqo_4</a>
2	<a href="https://www.youtube.com/watch?v=MJIngOTc-PA">https://www.youtube.com/watch?v=MJIngOTc-PA</a>
3	<a href="https://youtu.be/UxfPGWlxgHQ">https://youtu.be/UxfPGWlxgHQ</a>
Course Designed By:	

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

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

Course code		L	T	P	C
<b>Core 2</b>	<b>Introduction to Information Technology</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in the field Information Technology</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To develop an understanding of hardware and software computer system.</li> <li>2. To provide knowledge about types of computer system</li> <li>3. To know about components of computers and its application</li> <li>4. To promote knowledge about operating system</li> <li>5. To gain knowledge about system analysis design</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand the hardware and software Information Systems.				K2
2	Recall the different types of computer system and networking				K1
3	Gain knowledge about components of computers				K2
4	Describe the operating systems and mobile computers				K3
5	Understand the System analysis and design, management information system-decision support systems-expert system				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Hardware and Software Systems</b>	<b>10-- hours</b>			
Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.					
<b>Unit:2</b>	<b>Types of Computer System</b>	<b>15-- hours</b>			
Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.					
<b>Unit:3</b>	<b>Components of Computers</b>	<b>12-- hours</b>			
Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.					
<b>Unit:4</b>	<b>Operating Systems</b>	<b>11-- hours</b>			
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- Extranet E.mail and its uses-world wide websites-mobile computers.					
<b>Unit:5</b>	<b>System Analysis and Design</b>	<b>10-- hours</b>			
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system					
Unit 6	<b>Contemporary Issues</b>	2 hours			
Expert seminars and lectures					
<b>TOTAL</b>					<b>60 hours</b>

<b>Text Book(s)</b>	
1	Computer and common sense-Roger Hunt and John Shellery
2	Using Micro Computers- Brightman and Dimsdale
3	P.c.Software made simple-R.K.Taxali
<b>Reference Books</b>	
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry c.Lucas
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/Ot2ZJ8fhnc">https://youtu.be/Ot2ZJ8fhnc</a>
2	<a href="https://onlinecourses.swayam2.ac.in/nou20_cs04/preview">https://onlinecourses.swayam2.ac.in/nou20_cs04/preview</a>
3	<a href="https://www.youtube.com/watch?v=Qy064xFEW64">https://www.youtube.com/watch?v=Qy064xFEW64</a>
Course Designed By:	

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



Course code		L	T	P	C
Core 3	<b>Computer Applications Practical-I (MS Office)</b>	-	-	6 0	-
<b>Pre-requisite</b>	<b>Basic knowledge in MS Office</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To familiarize with working in MS-WORD</li> <li>To understand the working in MS-EXCEL</li> <li>To understand the working in MS- POWERPOINT</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various techniques of working in MS-WORD				K1
2	Prepare appropriate personal bio data				K4
3	Analyze financial data using EXCEL tools				K3
4	Understanding various tools used in MS-EXCEL				K2
5	Creating presentations for seminars and lectures using animations				K6
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>I - MS WORD</b>				<b>15-- hours</b>	
<ol style="list-style-type: none"> <li>Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header &amp; Footer, Inserting pages and page numbers, Find and Replace.</li> <li>Prepare an invitation for the college function using Text boxes and clip parts.</li> <li>Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.</li> <li>Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.</li> <li>Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.</li> </ol>					
<b>II - MS EXCEL</b>				<b>25-- hours</b>	
<ol style="list-style-type: none"> <li>Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</li> <li>Prepare Final Accounts (Trading, Profit &amp; Loss Account and Business Sheet) by using formula.</li> <li>Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.</li> <li>Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</li> <li>Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.</li> </ol>					

<b>III - MS POWERPOINT</b>		<b>20-- hours</b>
<ol style="list-style-type: none"> <li>1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.</li> <li>2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.</li> <li>3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.</li> <li>4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.</li> <li>5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.</li> </ol>		

<b>Text Book(s)</b>	
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
<b>Reference Books</b>	
1	MS Excel 2007 Bible, John Walkenbach
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/RdT0zKPY_OQ">https://youtu.be/RdT0zKPY_OQ</a>
2	<a href="https://youtu.be/yCVy5Kw0l8s">https://youtu.be/yCVy5Kw0l8s</a>
3	<a href="https://youtu.be/W2SdgnKH0Pw">https://youtu.be/W2SdgnKH0Pw</a>
<b>Course Designed By:</b>	

<b>Mapping program outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	S	M
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	M	S	M

Course code	TITLE OF THE COURSE	L	T	P	C
<b>ALLIED PAPER I</b>	<b>MATHEMATICS FOR BUSINESS</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basics knowledge on Mathematics for Business</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. Understand and apply basics of applications of mathematics in business</li> <li>2. Make the students to be ready for solving business problems using mathematical operations.</li> <li>3. Provide an insight knowledge about variables, constants and functions.</li> <li>4. Gain the knowledge on integral calculus and determining definite and indefinite functions.</li> <li>5. Analyze the linear programming problem by using graphical solution and simple method.</li> </ol>					
<b>Expected Course Outcomes:</b>					
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			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create</b>					
<b>Unit:1</b>	<b>SET THEORY</b>	<b>12 hours</b>			
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.					
<b>Unit:2</b>	<b>MATRIX</b>	<b>11 hours</b>			
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.					
<b>Unit:3</b>	<b>VARIABLES, CONSTANTS AND FUNCTIONS</b>	<b>12 hours</b>			
Variables, Constants and Functions – Limits 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					

<b>Unit:4</b>	<b>ELEMENTARY INTEGRAL CALCULUS</b>	<b>12 hours</b>
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.		
<b>Unit:5</b>	<b>LINEAR PROGRAMMING PROBLEM</b>	<b>11 hours</b>
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60 hours</b>
<b>Text Book(s)</b>		
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	
<b>Reference Books</b>		
1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=qO1SYFZVmhY">https://www.youtube.com/watch?v=qO1SYFZVmhY</a>	
2	<a href="https://www.youtube.com/watch?v=LadYhkiVC7Q&amp;list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD">https://www.youtube.com/watch?v=LadYhkiVC7Q&amp;list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD</a>	
3	<a href="https://www.youtube.com/watch?v=qO1SYFZVmhY&amp;list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L">https://www.youtube.com/watch?v=qO1SYFZVmhY&amp;list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L</a>	
Course Designed By:		

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

S- Strong; M-Medium; L-Low



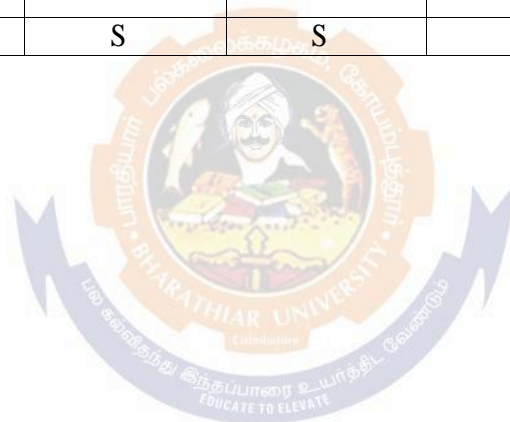
# Second Semester



Course code		L	T	P	C
Core 4	<b>Mercantile Law</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Law</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>To understand basic concepts about various laws like Indian Contract Act 1872</li> <li>To promote the knowledge about provisions relating to elements of a valid contract</li> <li>To provide an outline about the performance and breach of contract</li> <li>To provide an insight on provisions relating to the formation of contract of sale.</li> <li>To gain knowledge regarding essential features of partnership and company and basic documents of partnership and company.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Remember provisions relating to the Indian contract act 1872.				K1
2	Understand the essential elements of a valid contract				K2
3	Analyse the conditions for performance of the contract and breach of contract				K4
4	Apply various provisions regarding the formation of contract of sale.				K3
5	Understand the general nature of partnership, registration and dissolution of firm				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Indian Contract Act 1872</b>	<b>20-- hours</b>			
The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.					
<b>Unit:2</b>	<b>Elements of Contract</b>	<b>20-- hours</b>			
Other essentials elements of a valid contract.					
<b>Unit:3</b>	<b>Nature of Contract</b>	<b>20-- hours</b>			
Performance of contract and Breach of contract					
<b>Unit:4</b>	<b>Sale of Goods Act, 1930</b>	<b>23-- hours</b>			
The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights					
<b>Unit:5</b>	<b>Indian Partnership Act 1932</b>	<b>20-- hours</b>			
The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>				<b>105-- hours</b>	
<b>Text Book(s)</b>					
1	Business Law, N.D.Kapoor Sultan Chand Fifth edition 2007				
2	Elements of Commercial Law, P.Saravanavel & Syed Bandre Alam Himalayan Publishing House 2007				
3	Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008				

<b>Reference Books</b>	
1	Mercantile Law for CA Common Proficiency C Tulsian Tata McGraw Hill Publishing co Ltd 3 rd reprint 2008
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=5L6gFSLRIWw">https://www.youtube.com/watch?v=5L6gFSLRIWw</a>
2	<a href="https://www.youtube.com/watch?v=Nb-Ad5e7ktE">https://www.youtube.com/watch?v=Nb-Ad5e7ktE</a>
3	<a href="https://www.youtube.com/watch?v=6O-WbvafCe8&amp;list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1">https://www.youtube.com/watch?v=6O-WbvafCe8&amp;list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1</a>
Course Designed By:	

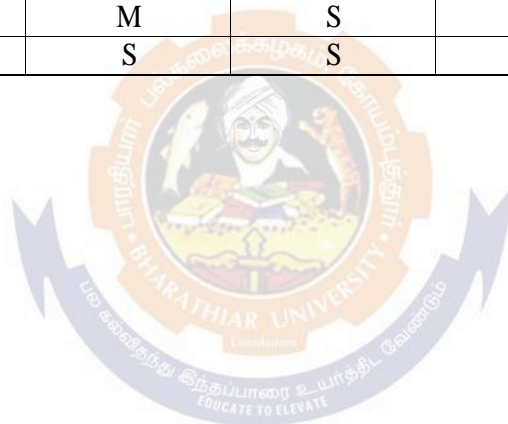
<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S



Course code			L	T	P	C
Core 5	<b>Computer Application Practical-I (MS Office)</b>		-	-	6 0	4
<b>Pre-requisite</b>	<b>Basic knowledge in the field MS Office</b>		<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To provide practical knowledge in working with MS- ACCESS</li> <li>To understand the basics of working in Tally accounting package</li> <li>To provide insights about the usefulness of internet in business purpose</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Understand the basics of working in MS-ACCESS using various tools				K2	
2	Prepare personal bio data using MS ACCESS tools				K3	
3	Analyze business transactions using computerized packages				K4	
4	Analyze inventory management using various techniques				K4	
5	Apply internet for business purposes and communications				K3	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>I - MS ACCESS</b>					<b>25-- hours</b>	
<ol style="list-style-type: none"> <li>Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.</li> <li>Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.</li> <li>Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.</li> <li>Create forms for the simple table ASSETS.</li> <li>Create report for the PRODUCT database.</li> </ol>						
<b>II – TALLY AND INTERNET</b>					<b>35-- hours</b>	
<ol style="list-style-type: none"> <li>Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.</li> <li>Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).</li> <li>Prepare inventory statement using (Calculate inventory by using all methods) <ol style="list-style-type: none"> <li>FIFO</li> <li>LIFO</li> <li>Simple Average Method</li> <li>Weighted Average Method</li> </ol> </li> <li>Create an e-mail id and check the mail inbox.</li> <li>Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com</li> <li>Visit your University and college websites and collect the relevant data.</li> </ol>						
					<b>Total Lecture hours</b>	
					<b>60-- hours</b>	

<b>Text Book(s)</b>	
1	TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda
2	Ms Access 2000 Programming by Example, Julitta Korol
<b>Reference Books</b>	
1	Microsoft Office 2019, Peter Weverka
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/_Ghu1JInoZI">https://youtu.be/_Ghu1JInoZI</a>
2	<a href="https://youtu.be/Ipz1VVQGXEc">https://youtu.be/Ipz1VVQGXEc</a>
3	<a href="https://youtu.be/OIKM-ITf1UQ">https://youtu.be/OIKM-ITf1UQ</a>
Course Designed By:	

<b>Mapping with Programme outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	S	S	M



Course code	TITLE OF THE COURSE		L	T	P	C
<b>ALLIED PAPER II</b>	<b>STATISTICS FOR BUSINESS</b>		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge on statistics for business</b>		<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>						
The main objectives of the course are able to						
<ol style="list-style-type: none"> <li>1. Provide basic conceptual knowledge on applications of statistics in business.</li> <li>2. Make the students to be ready for solving business problems using statistical operations.</li> <li>3. Give a detailed instruction of measurement of dispersion.</li> <li>4. Gain the knowledge on application of correlation and regression for business operations.</li> <li>5. Analyze interpolation and probability theory and perform the problems.</li> </ol>						
<b>Expected Course Outcomes:</b>						
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		
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>						
<b>Unit:1</b>	<b>INTRODUCTIONS</b>				<b>12 hours</b>	
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						
<b>Unit:2</b>	<b>MEASURES OF DISPERSION</b>				<b>11 hours</b>	
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.						
<b>Unit:3</b>	<b>CORRELATION AND REGRESSION ANALYSIS</b>				<b>12 hours</b>	
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						
<b>Unit:4</b>	<b>TIME SERIES</b>				<b>12 hours</b>	
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.						

<b>Unit:5</b>	<b>INTERPOLATION</b>	<b>11 hours</b>
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.		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60 hours</b>
<b>Text Book(s)</b>		
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	
<b>Reference Books</b>		
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	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=BUE-XJEHp7g">https://www.youtube.com/watch?v=BUE-XJEHp7g</a>	
2	<a href="https://www.youtube.com/watch?v=0s4mKbkYJPU&amp;t=1s">https://www.youtube.com/watch?v=0s4mKbkYJPU&amp;t=1s</a>	
3	<a href="https://www.youtube.com/watch?v=Dxcc6ycZ73M">https://www.youtube.com/watch?v=Dxcc6ycZ73M</a>	
Course Designed By:		

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

S- Strong; M-Medium; L-Low



# Third Semester

Course code			L	T	P	C
Core 6		<b>Industrial Law</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>		<b>Basic knowledge about Industrial Law</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>						
The main objectives of this course are:						
<ol style="list-style-type: none"> <li>1. To know the development and the judicial setup of Labour Laws.</li> <li>2. To learn the salient features of welfare and wage Legislations.</li> <li>3. To learn the laws relating to Industrial Relations, Social Security and Working conditions.</li> <li>4. To understand the laws related to working conditions in different settings.</li> <li>5. To understand the benefits under the Act adjudication of disputes and claims.</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Understand the provisions about the development and the judicial setup of Labour Laws					K2
2	Apply cultural competency while exercising their legal skills.					K3
3	Analyze an advanced understanding of the underlying legal principles,					K4
4	Understand the rules and provisions which regulate trade union work relationships					K2
5	Understand the industrial safety and welfare measure of workers					K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>						
<b>Unit:1</b>	<b>Factories Act</b>				<b>14-- hours</b>	
Factories Act, 1948						
<b>Unit:2</b>	<b>Workmens compensation Act</b>				<b>15-- hours</b>	
Workmens compensation Act, 1923						
<b>Unit:3</b>	<b>The Payment of Bonus Act</b>				<b>15-- hours</b>	
The Payment of Bonus Act, 1965						
<b>Unit:4</b>	<b>Employees Provident Fund</b>				<b>15-- hours</b>	
The Employees Provident Fund and Miscellaneous Provisions Act, 1952						
<b>Unit:5</b>	<b>Payment of Gratuity Act</b>				<b>14-- hours</b>	
The Payment of Gratuity Act, 1972						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
<b>Total Lecture hours</b>					<b>75 -- hours</b>	
<b>Text Book(s)</b>						
1	Commercial Law – Sen andmitra					
2	An Introduction to labour and Industrial laws – S.N.Misra					
3	Industrial Law – Mallik					



<b>Reference Books</b>	
1	The Law of Industrial Disputes – O.P.Malhotra
<b>Related Online Contents</b>	
1	<a href="https://www.youtube.com/watch?v=rpIIj8kbPBQ">https://www.youtube.com/watch?v=rpIIj8kbPBQ</a>
2	<a href="https://www.youtube.com/watch?v=y18f9WQmvY4">https://www.youtube.com/watch?v=y18f9WQmvY4</a>
3	<a href="https://www.youtube.com/watch?v=YCia45hawYk">https://www.youtube.com/watch?v=YCia45hawYk</a>
Course Designed By:	

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO3</b>	S	M	M	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	M	S	S



<b>Course code</b>	<b>15</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Core 7		<b>Strategic Management</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>		<b>Basic knowledge in Strategic Management</b>	<b>Syllabus Version</b>	<b>2021-01</b>		
<b>Course Objectives:</b>						
The main objectives of this course are:						
<ul style="list-style-type: none"> <li>➤ To provide insight knowledge on environment of the business.</li> <li>➤ To understand the strategic decisions that organisations make and have an ability to engage in strategic planning.</li> <li>➤ To Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.</li> <li>➤ To promote knowledge for evaluating strategy and strategic control.</li> <li>➤ To recognize the principles guiding the process of business and business re-engineering.</li> </ul>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Know about overview of business environment, business policy and strategic management					K1
2	Learn about strategic analyses and plan strategies relating to organizations.					K2
3	Apply various techniques to formulate functional strategies.					K3
4	Understand the process of evaluating the strategy and knowledge about criteria for evaluation.					K2
5	Apply the principles guiding business process for reaching strategic edge.					K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Business Environment</b>				<b>15-- hours</b>	
Business Environment: General Environment – Demographic, Socio- cultural, Macro – economic, Legal / political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations						
<b>Unit:2</b>	<b>Strategic Analysis</b>				<b>15-- hours</b>	
Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.						
<b>Unit:3</b>	<b>Functional Strategies</b>				<b>15-- hours</b>	
Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy						
<b>Unit:4</b>	<b>Evaluation of Strategy</b>				<b>15-- hours</b>	
Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centres by business, product or service, market segment or customer; Leadership and behavioral challenges.						
<b>Unit:5</b>	<b>Business Process</b>				<b>13-- hours</b>	
Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						

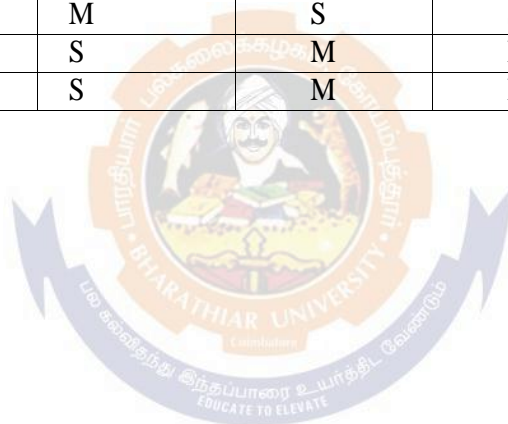
<b>Total Lecture hours</b>		<b>75-- hours</b>
<b>Text Book(s)</b>		
1	Business Policy And Strategic Management, P.SubbaRao, Himalaya Publishing House, Reprint 2015.	
2	Strategic Management – Text and cases, V.S.P Rao&V.Harikrishna, Excel Books India, 1st Edition 2004	
3	Quality Management, K.Shridara Bhatt, Himalaya Publishing House, 1st edition 2007.	
<b>Reference Books</b>		
1	Quality Management, Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine, Tata McGraw Hill, 3rd edition 2009	
<b>Related Online Contents</b>		
1	<a href="https://nptel.ac.in/courses/110/108/110108047">https://nptel.ac.in/courses/110/108/110108047</a>	
2	<a href="https://nptel.ac.in/courses/122/105/122205024">https://nptel.ac.in/courses/122/105/122205024</a>	
3	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg33/preview">https://onlinecourses.swayam2.ac.in/imb20_mg33/preview</a>	
Course Designed By:		

<b>Mapping with Programme Outcomes</b>					
Cos	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	S	M	M	S	S
<b>CO5</b>	S	M	M	S	S

Course code		L	T	P	C
Core 8	<b>Cost Accounting</b>	4	-	-	4
<b>Pre-requisite</b>	<b>Basic knowledge in Cost Accounting</b>	<b>Syllabus Version</b>	<b>2021-22</b>		
<b>Course Objectives:</b>					
The main objectives of this course are:					
1. To understand the concept and various components of costing					
2. To provide knowledge about the different levels of material control					
3. To promote knowledge about various systems of wage payment and classification of overheads					
4. To assist preparation of accounts under process costing					
5. To familiarize with the techniques of operating costing					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts of costing and costing methods				K1
2	Understand the various levels of material control				K2
3	Apply innovative methods of costing techniques				K3
4	Evaluate the cost under process costing				K5
5	Analyze the different costs of operations and control it				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Cost Accounting</b>	<b>15-- hours</b>			
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.					
<b>Unit:2</b>	<b>Material Control</b>	<b>20-- hours</b>			
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.					
<b>Unit:3</b>	<b>Labour Turnover</b>	<b>20-- hours</b>			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.					
<b>Unit:4</b>	<b>Process Costing</b>	<b>15-- hours</b>			
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					
<b>Unit:5</b>	<b>Operating Costing</b>	<b>18-- hours</b>			
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>				<b>90-- hours</b>	
<b>Text Book(s)</b>					
1	Cost Accounting, S.P.JainK.L.Narang, Kalyani, Reprint,2014				
2	Cost Accounting, R.S.N.PillaiV.Bagavathi, S.Chand, Reprint 2013				

3	Principles and practice of Cost Accounting, Asish K Bhattacharya, Prentice hall, Third Edition 2009
<b>Reference Books</b>	
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition, 2013.
<b>Related Online Contents</b>	
1	<a href="https://nptel.ac.in/courses/110/101/110101132">https://nptel.ac.in/courses/110/101/110101132</a>
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg53/preview">https://onlinecourses.nptel.ac.in/noc20_mg53/preview</a>
3	<a href="https://www.coursera.org/projects/introduction-cost-accounting">https://www.coursera.org/projects/introduction-cost-accounting</a>
Course Designed By:	

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	S	S	M	M	S
<b>CO5</b>	S	S	M	M	S



Course code	TITLE OF THE COURSE	L	T	P	C
<b>ALLIED PAPER III</b>	<b>MANAGERIAL ECONOMICS</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge on Managerial Economics</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. Impart the knowledge of students on economics and its theories.</li> <li>2. Understand the different types of markets in the current scenario.</li> <li>3. Make the students to understand the demand analysis for the different types of products.</li> <li>4. Analyze the markets for achieving business enterprise goal.</li> <li>5. Analyze the causes and consequences of different market conditions.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Explain the basic concept of managerial economics.	K1			
2	Understand the demand and supply analysis in business applications.	K2			
3	Apply marginal analysis to the firm under different market conditions.	K3			
4	Analyze the causes and consequences of different market conditions.	K4			
5	Classify the price theories prevailing in various markets.	K2			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>MANAGERIAL ECONOMICS</b>	<b>14 hours</b>			
Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm					
<b>Unit:2</b>	<b>DEMAND ANALYSIS</b>	<b>15 hours</b>			
Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.					
<b>Unit:3</b>	<b>PRODUCTION FUNCTION</b>	<b>15 hours</b>			
Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.					
<b>Unit:4</b>	<b>MARKETS</b>	<b>15 hours</b>			
Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.					
<b>Unit:5</b>	<b>PRICE THEORY</b>	<b>14 hours</b>			
Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.					

<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75 hours</b>
<b>Text Book(s)</b>		
1	R.L.Varshney and K.L.Maheshwari----Managerial Economics --- Sulthan Chand and Sons	
2	Alak Gosh and Biswanath Gosh----Managerial Economics ---Kalyani Publications	
<b>Reference Books</b>		
1	D.Gopalakrishna----Managerial Economics --- Himalaya Publishing House	
2	S.Sankaran----ManagerialEconomics ---- Margham Publications	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=ycyMktNFZ88&amp;list=PLPjSqlTyvDeV84Qiruw4xVWGQPTctrlhg">https://www.youtube.com/watch?v=ycyMktNFZ88&amp;list=PLPjSqlTyvDeV84Qiruw4xVWGQPTctrlhg</a>	
2	<a href="https://www.youtube.com/watch?v=Q8RaIfn4-Cw">https://www.youtube.com/watch?v=Q8RaIfn4-Cw</a>	
3	<a href="https://www.youtube.com/watch?v=n47SQ64MhYw&amp;list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU">https://www.youtube.com/watch?v=n47SQ64MhYw&amp;list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU</a>	
Course Designed By:		

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

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

Course code			L	T	P	C
Core 9		<b>Computer Applications Practical-II (Oracle)</b>	-	-	4	-
<b>Pre-requisite</b>		<b>Basic knowledge about Oracle</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To provide practical knowledge in creating table using oracle</li> <li>To understand the basics of working in oracle</li> <li>To provide insights about the usefulness of internet in business purpose</li> <li>To promote knowledge about the inventory management using oracle.</li> <li>To prepare payroll for calculating basic par and HRA for an employee</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Understand the basics of working in oracle					K2
2	Prepare personal bio data using oracle					K3
3	Analyze business transactions using oracle					K4
4	Analyze inventory management using oracle					K4
5	Create the table PAYROLL with oracle					K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>					<b>10-- hours</b>	
1. Create a table "Company" with the following fields and insert the values for 10 employees.						
	Field Name	Field Type	Field size			
	Company Name	Character	15			
	Proprietor	Character	15			
	Address	Character	25			
	Supplier Name	Character	15			
	No of employees	Number	4			
	GP Percent	Number	6 with 2 decimal places			
Queries:						
a) Display all the records of the company which are in the ascending order of GP percent.						
b) Display the name of the company whose supplier name is "Telco".						
c) Display the details of the company whose GP percent is greater than 20 and order by GP an Percent.						
d) Display the detail of the company having the employee ranging from 300 to 1000.						
e) Display the name of the company whose supplier is same as the Tata's.						
<b>Unit:2</b>					<b>15-- hours</b>	
Create a table named "Employee" with the following fields and insert the values						
	Field Name	Field Type	Field Size			
	Employee Name	Character	15			



Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places
Queries		
a) Display the name of the employee whose salary is greater than Rs.10,000 b) Display the details of employees in ascending order according g to Employee Code. c) Display the total salary of the employees whose grade is"A" d) Display the details of the employee earning the highest salary. e) Display the names of the employees who earn more than "Ravi"		
<b>Unit:3</b>		<b>15-- hours</b>
Create a table "Product" with the following fields and insert the values:		
Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No.	Character	10
Department Name Address	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places
Queries:		
a) Calculate the average percentage of students. b) Display the names of the students whose percentage is greater than 80. c) Display the details of the student who got the highest percentage. d) Display the details of the students whose percentage is between 50 and 70. e) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.		
<b>Unit:4</b>		<b>10-- hours</b>
Create a table "Product" with the following fields and insert the values:		
Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6
Unit Price	Number	6 with 2 decimal places
Total	Number	8
		with 2 decimal places
Queries:		
a) Using update statements calculate the total amount and then select the record. b) Select the records whose unit of measure is "Kg". c) Select the records whose quantity is greater than 10 and less than or equal to 20. d) Calculate the entire total amount by using sum operation. e) Calculate the number of records whose unit price is greater than 50 with count operation.		
<b>Unit:5</b>		<b>10-- hours</b>
Create the table PAYROLL with the following fields and insert the values:		
Field Name	Field	Field Size

	Type	
Employee No	Number	6
Employee Name	Character	15
Department	Character	15
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

- Update the records to calculate the net pay.
- Arrange the records of the employees in ascending order of their net pay.
- display the details of the employees whose department is "Sales".
- Select the details of employees whose HRA $\geq$  1000 and DA $\leq$ 900.
- Select the records in descending order.

6. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

- Insert the records into the table publisher and book.
- Describe the structure of the tables.
- Show the details of the book with the title "DBMS".
- Show the details of the book with price $>$ 300.
- Show the details of the book with publisher name "Kalyani".
- Select the book code, book title, publisher city is "Delhi".
- Select the book code, book title and sort by book price.
- Count the number of books of publisher starts with "Sultan chand".
- Find the name of the publisher starting with "S".

Create a table Deposit and loan with the following fields:

Field Name	Field Type	
Account	Var Char	
Branch Name	Var Char	
Customer Name	Var Char	20
	Var Char	10
	Var Char	
	Var Char	

Queries:

- Insert the records into the table.
- Describe the structure of the table.
- Display the records of Deposit and Loan.
- Find the number of loans with amount between 10000 and 50000.
- List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- Find the average account balance at the Coimbatore branch.
- Update deposits to add interest at 5% to the balance.
- Arrange the records in descending order of the loan amount.
- Find the total amount of deposit in 'Erode' branch.

	<b>Total Lecture hours</b>	<b>60-- hours</b>
<b>Text Book(s)</b>		
1	The Oracle, The Jubilean Mysteries Unveiled, Jonathan Cahn	
<b>Reference Books</b>		
1	Oracle Database 11G: The Complete Refere, Loney and Kevin	
<b>Related Online Contents</b>		
1	<a href="https://www.mooc-list.com/course/oracle-sql-complete-introduction-udemy">https://www.mooc-list.com/course/oracle-sql-complete-introduction-udemy</a>	
2	<a href="https://www.mooc-list.com/course/java-coding-concepts-game-oracle-mooc">https://www.mooc-list.com/course/java-coding-concepts-game-oracle-mooc</a>	
3	<a href="https://www.youtube.com/watch?v=XylphNs086k">https://www.youtube.com/watch?v=XylphNs086k</a>	
Course Designed By:		

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	M	S	M	S	M
<b>CO5</b>	S	S	S	S	M

Course code	TITLE OF THE COURSE			L	T	P	C
<b>Skill based Subject-1</b>	<b>PRINCIPLES OF MARKETING</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in accountancy</b>			<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. To conceptualize an idea about marketing and related terms</li> <li>2. To understand various concepts relating to consumer behavior</li> <li>3. To introduce the components of marketing mix</li> <li>4. To understand emerging marketing trends and regulatory mechanisms</li> </ol>							
<b>Expected Course Outcomes:</b>							
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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>INTRODUCTION TO MARKETING</b>			<b>9-- hours</b>			
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing							
<b>Unit:2</b>	<b>MARKETING FUNCTIONS</b>			<b>9-- hours</b>			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information							
<b>Unit:3</b>	<b>CONSUMER BEHAVIOUR</b>			<b>8-- hours</b>			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing							
<b>Unit:4</b>	<b>MARKETING MIX</b>			<b>9-- hours</b>			
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							
<b>Unit:5</b>	<b>BUREAU OF INDIAN STANDARDS</b>			<b>8-- hours</b>			
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities							
<b>Unit:6</b>	<b>Contemporary Issues</b>			<b>2 hours</b>			
Expert lectures, online seminars – webinars							
				<b>Total Lecture hours</b>		<b>45-- hours</b>	
<b>Text Book(s)</b>							
1	Marketing Management - Rajan Sexena						

2	Principles of Marketing - Philip Kotler & Gary Armstrong
3	Marketing Management - V.S. Ramasamy and Namakumari
<b>Reference Books</b>	
1	Marketing - William G. Zikmund & Michael D'Amico
2	Marketing - R.S.N. Pillai & Bagavathi
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	
2	
3	
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





# Fourth Semester

Course code	TITLE OF THE COURSE	L	T	P	C
Core - 10	Advanced Accounting 1	4	-	-	4
Pre-requisite	Basic knowledge in accountancy	Syllabus Version		2021-22	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enable the students to learn provision for depreciation account.</li> <li>To make the students skillfully to prepare branch accounts and Departmental accounts</li> <li>To learn about the preparation of accounts using single entry system.</li> <li>To enhance the conceptual skills to prepare the Hire Purchase and Instalment Purchase system.</li> <li>To provide knowledge to know about the Royalty account and Investment account</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the accounting treatment relating to different methods of depreciation.				K1
2	Understand the preparation of the Branch accounts and Departmental accounts				K2
3	Apply the accounting procedure for preparing the single entry system				K3
4	Develop the conceptual skills to prepare and present the Hire Purchase and Instalment Purchase system				K4
5	Analyze the procedure for royalty accounts and investment account				K5
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create					
<b>Unit:1</b>	<b>Depreciation</b>	<b>15--hours</b>			
Depreciation – Methods - Reserves and provisions.					
<b>Unit:2</b>	<b>Branch accounts and Departmental accounting</b>	<b>20--hours</b>			
Branch accounts excluding foreign branches. Departmental Accounting – Transfer at cost or Selling price.					
<b>Unit:3</b>	<b>Single Entry System</b>	<b>15--hours</b>			
Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.					
<b>Unit:4</b>	<b>Hire Purchase and Instalment System</b>	<b>20--hours</b>			
Hire Purchase and Instalment System including Hire purchase Trading Accounts					
<b>Unit:5</b>	<b>Royalty and Investment account</b>	<b>18--hours</b>			
Royalties <b>excluding Sub-Lease</b> – Investment Accounts Note: 20% Marks for theory and 80 % marks for problem.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>90--hours</b>
<b>Text Book(s)</b>					
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				
<b>Reference Books</b>					
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				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1	<a href="https://www.coursera.org/learn/financial-accounting-advanced">https://www.coursera.org/learn/financial-accounting-advanced</a>				
2	<a href="https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera">https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera</a>				
3	<a href="https://nptel.ac.in/courses/110/106/110106135">https://nptel.ac.in/courses/110/106/110106135</a>				

<b>Mapping with programme outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>C01</b>	S	S	S	M	S
<b>C02</b>	S	M	S	S	M
<b>C03</b>	S	M	M	S	S
<b>C04</b>	S	S	S	S	M
<b>C05</b>	S	M	M	M	M

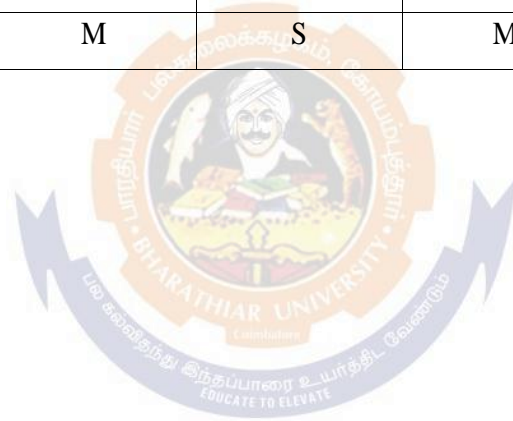




Course code	TITLE OF THE COURSE		L	T	P	C
<b>Core - 11</b>	<b>MANAGEMENT ACCOUNTING</b>		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	Basic accounting about knowledge		<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>1. To conceptualize management accounting</li> <li>2. To analyse the financial statements using ratio analysis</li> <li>3. To analyse the working capital of business</li> <li>4. To assist in decision making using marginal costing</li> <li>5. To assist in preparing budget and budgetary control</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Familiarize with the basic concepts of Management accounting					K2
2	Analyze the financial statements using ratio analysis					K4
3	Determine the working capital of the business					K3
4	Justify decision making using marginal costing					K4
5	Formulate budget and exercising budgetary control					K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>						
<b>Unit:1</b>	<b>Nature of Management Accounting</b>				<b>15-- hours</b>	
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.						
<b>Unit:2</b>	<b>Ratio Analysis</b>				<b>20-- hours</b>	
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.						
<b>Unit:3</b>	<b>Working Capital Management</b>				<b>20-- hours</b>	
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.						
<b>Unit:4</b>	<b>Marginal Costing and Break Even Analysis</b>				<b>18-- hours</b>	
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.						
<b>Unit:5</b>	<b>Budgeting and Budgetary Control</b>				<b>15-- hours</b>	
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
					<b>Total Lecture hours</b>	
					<b>90-- hours</b>	
<b>Text Book(s)</b>						
1	Management Accounting - Principles & Practice, Sashi K Gupta & R.K.Sharma, Kalyani Publishers, Thirteenth Revised Edition 2016.					

2	Management Accounting - Principles & Practice, Dr. S.N. Maheshwari , Dr. S.N. Mittal Mahavir Publications Seventh Edition, 2017.
<b>Reference Books</b>	
1	Management accounting R.S.N. Pillai , Bagavathi. S. Chand 4 th Edition and 2016.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://nptel.ac.in/courses/110/107/110107127">https://nptel.ac.in/courses/110/107/110107127</a>
2	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg31/preview">https://onlinecourses.swayam2.ac.in/imb20_mg31/preview</a>
3	<a href="https://www.coursera.org/learn/financial-accounting-polimi">https://www.coursera.org/learn/financial-accounting-polimi</a>

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



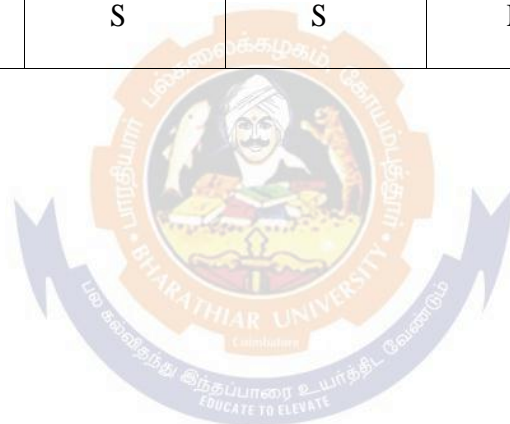
Course code		L	T	P	C
<b>Core 12</b>	<b>Computer Applications Practical-II (C++)</b>	-	-	4	4
<b>Pre-requisite</b>	<b>Basic knowledge about C++</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to: To understand the working C++ coding To familiarize with payroll statement and others (using control structures).					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various techniques of working using C++				K1
2	Prepare appropriate data with the help of coding				K2
3	Apply C++ coding for calculating accounting terms				K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>					<b>60-- hours</b>
<ol style="list-style-type: none"> <li>1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).</li> <li>2. Program to calculate depreciation under Diminishing Balance method ( Using class, defining member function inside the class)</li> <li>3. Program to calculate Economic Order Quantity (using nesting of member function).</li> <li>4. Program to print the Employees' payroll statement (using control structures).</li> <li>5. Program to calculate simple Interest and compound Interest(using nested class).</li> <li>6. Program to calculate net income of a family(using friend function in two classes).</li> <li>7. Program to print the book list of library( using array of objects).</li> <li>8. Program to prepare cost sheet (using inheritance).</li> <li>9. Program to calculate margin of safety (using multilevel inheritance).</li> <li>10. Program for bank transaction (using constructor and destructor).</li> <li>11. Program to calculate increase or decrease in working capital using operator overloading.</li> <li>12. Program to create the student file and prepare the marks slip by accessin the file.</li> </ol>					

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	M	S
<b>CO3</b>	S	S	S	S	S

Course code		L	T	P	C
<b>Core 13</b>	<b>Executive Business Communication</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Fundamental knowledge about business</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To provide an overview of Prerequisites to Business Communication.					
2. To put in use the basic mechanics of Grammar for preparing business letters.					
3. To provide an outline to effective Organizational Communication.					
4. To underline the nuances of Business communication.					
5. To impart the correct practices of the strategies of Effective Business writing.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	To Recall the basics of business communication				K1
2	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.				K2
3	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.				K3
4	To draft effective business correspondence with brevity and clarity.				K3
5	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Communication</b>				<b>13-- hours</b>
Business Communication : Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.					
<b>Unit:2</b>	<b>Business Letters</b>				<b>15-- hours</b>
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.					
<b>Unit:3</b>	<b>Correspondence Letters</b>				<b>15-- hours</b>
Banking Correspondence - Insurance Correspondence - Agency Correspondence.					
<b>Unit:4</b>					<b>15-- hours</b>
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)					
<b>Unit:5</b>	<b>Report Writing</b>				<b>15-- hours</b>
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>
<b>Text Book(s)</b>					
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.				

2	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3	Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
<b>Reference Books</b>	
1	Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
2	Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
<a href="https://www.youtube.com/watch?v=ol2BXgF-P48">https://www.youtube.com/watch?v=ol2BXgF-P48</a>	
<a href="https://www.youtube.com/watch?v=eneRHOu4fyY">https://www.youtube.com/watch?v=eneRHOu4fyY</a>	
<a href="https://www.youtube.com/watch?v=EUXJqxmcuuo">https://www.youtube.com/watch?v=EUXJqxmcuuo</a>	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO3	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	S



Course code	TITLE OF THE COURSE	L	T	P	C
Core 14	COMPANY LAW	3			3
Pre-requisite	Basic knowledge in law	Syllabus version		2021-22	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To make student should have knowledge on Formation of Company, Documents required and Acts pertaining to it.</li> <li>To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Define the fundamentals of company				K1
2	To study about the Memorandum of Association				K2
3	To know the concept of prospectus				K2
4	To understand the powers and duties of director				K2
5	To understand the winding up process in company				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>INTRODUCTION TO COMPANY</b>	<b>15-- hours</b>			
Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.					
<b>Unit:2</b>	<b>MEMORANDUM OF ASSOCIATION</b>	<b>10-- hours</b>			
Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management					
<b>Unit:3</b>	<b>PROSPECTUS</b>	<b>10-- hours</b>			
Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus.					
<b>Unit:4</b>	<b>POWERS AND DUTIES OF DIRECTOR</b>	<b>15-- hours</b>			
Director – Qualification and Disqualification – Appointment – Removal –Remuneration – Powers, Duties and Liabilities.					
<b>Unit:5</b>	<b>WINDING UP</b>	<b>8-- hours</b>			
Winding up – Meaning - Modes of Winding Up – Consequences of winding up.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars - webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>

<b>Text Book(s)</b>	
1	N.D.Kapoor, “ Company Law” Sultan Chand & Sons, New Delhi 2005
2	Bagrial A.K, “Company Law”, Vikas Publishing House, New Delhi
3	Gower L.C.B, “Principles of Modern Company Law”, Steven & Sons, London.
<b>Reference Books</b>	
1	Ramaiya A, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
2	Singh Avtar, “ Company Law”, Eastern Book Co., Lucknow
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	
2	
4	
Course Designed By:	

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

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

Course code	TITLE OF THE COURSE		L	T	P	C
ALLIED -IV	PRINCIPLES OF MANAGEMENT		4			4
Pre-requisite	Basic knowledge in management		Syllabus Version			
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To provide understanding about basic terminologies of management</li> <li>To explore the fundamental principles, process and steps in management including planning</li> <li>To develop knowledge about organizing function in business</li> <li>To explore the concept of motivation in organizational context</li> <li>To generate ideas about effective communication in the business</li> </ol>						
<b>Expected Course Outcomes:</b>						
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	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>						
<b>Unit:1</b>	<b>INTRODUCTION TO MANAGEMENT</b>				<b>12-- hours</b>	
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.						
<b>Unit:2</b>	<b>PLANNING</b>				<b>12-- hours</b>	
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.						
<b>Unit:3</b>	<b>ORGANIZATION STRUCTURE</b>				<b>12-- hours</b>	
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.						
<b>Unit:4</b>	<b>MOTIVATION</b>				<b>12-- hours</b>	
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.						
<b>Unit:5</b>	<b>TECHNIQUES OF CONTROL</b>				<b>10-- hours</b>	
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.						



<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars - webinars		
<b>Total Lecture hours</b>		<b>60-- hours</b>
<b>Text Book(s)</b>		
1	The Principles of Management - Rustom S. Davan	
2	Business Organization and Management - Y. K. Bhushan	
3	Business Management - Chatterjee	
<b>Reference Books</b>		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar - Pagare	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1		
2		
4		
Course Designed By:		

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

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



# Fifth Semester

Course code		L	T	P	C
<b>Core 15</b>	<b>Advanced Accounting-II</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in Accounting</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To make the students to understand the basics of preparing partnership accounts</li> <li>To make the students to understand the procedures of admission, Death and retirement of partner</li> <li>To promote the knowledge about the dissolution of firm and amalgamation of firm.</li> <li>To enable the students to learn the accounting treatment relating to Sale of Partnership to a limited company.</li> <li>To impart the thorough knowledge on the accounting standards.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of preparing partnership accounts				K1
2	Understand the accounting treatment for admission and death of a partner.				K2
3	Apply the procedure for dissolution of firm and amalgamation.				K3
4	Analyse the situation of Sale of Partnership firm to a Limited company				K4
5	Understand the knowledge about accounting standards				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Partnership Accounts</b>	<b>15--hours</b>			
Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments-guarantee of profits – Final accounts of Partnership firms					
<b>Unit:2</b>	<b>Admission, Retirement and Death of Partner</b>	<b>18--hours</b>			
Admission, retirement and death of a partner including treatment of goodwill					
<b>Unit:3</b>	<b>Dissolution and Amalgamation of Partnership Firms</b>	<b>13--hours</b>			
Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms					
<b>Unit:4</b>	<b>Sale of Partnership Firm to a limited company</b>	<b>15--hours</b>			
Sale of Partnership Firm to a limited company					
<b>Unit:5</b>	<b>Accounting Standards</b>	<b>12--hours</b>			
Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs. AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75--hours</b>
<b>Text Book(s)</b>					
1	Advanced Accounts - M.C.Shukla and T.S.Grewal				
2	Advanced Accounts - R.L. Gupta				
3	Advanced Accounts - S.P.Jain and K.L. Narang				

<b>Reference Books</b>	
Financial Accounting - T.S.Reddy & A.Murthy	
Advanced Accountancy - A. Arulanandam, K.S. Raman	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=F689z6sPs1g">https://www.youtube.com/watch?v=F689z6sPs1g</a>
2	<a href="https://www.youtube.com/watch?v=1LRmddEEssQ&amp;list=PLfwl6GH_DzV54CUVBEv2yigtLF02pNCV5">https://www.youtube.com/watch?v=1LRmddEEssQ&amp;list=PLfwl6GH_DzV54CUVBEv2yigtLF02pNCV5</a>
3	<a href="https://www.youtube.com/watch?v=F689z6sPs1g&amp;list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g">https://www.youtube.com/watch?v=F689z6sPs1g&amp;list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	M
CO5	S	S	M	S	S



Course code		L	T	P	C
<b>Core 16</b>	<b>Auditing and Assurance- I</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Auditing</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1.To educate the concept of auditing and its relationship with other disciplines.					
2.To enhance the practical knowledge relating the procedures of auditing practices					
3. To provide insight about the audit procedures for obtaining audit evidence					
4. To promote knowledge about internal control and computerized environment.					
5.To develop the analytical concept and internal control over the accounting reviews.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Enumerate the basic principles of auditing				K1
2	Remember the procedure for audit engagement and Documentation.				K1
3	Understand the audit procedure for obtaining the audit evidence and internal control				K2
4	Apply the techniques of test checking and review analytical procedures.				K3
5	Analyze the analytical review procedures for audit payments				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Auditing</b>	<b>15-- hours</b>			
Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.					
<b>Unit:2</b>	<b>Audit planning</b>	<b>12-- hours</b>			
Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.					
<b>Unit:3</b>	<b>Audit evidence</b>	<b>16-- hours</b>			
Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, Direct confirmation, Written Representations.					
<b>Unit:4</b>	<b>Internal Control</b>	<b>15-- hours</b>			
Auditing in Computerized Environment - Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit.					
<b>Unit:5</b>	<b>Analytical review procedures</b>	<b>15-- hours</b>			
Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>

<b>Text Book(s)</b>	
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
<b>Reference Books</b>	
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008.	
CA – IPCC Group II Study Material ICAI ICAI 2016.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.coursera.org/learn/auditing-part1-conceptual-foundations">https://www.coursera.org/learn/auditing-part1-conceptual-foundations</a>
2	<a href="https://www.youtube.com/watch?v=vCzgtBRzeh0">https://www.youtube.com/watch?v=vCzgtBRzeh0</a>
3	<a href="https://www.youtube.com/watch?v=CKfwXpOse4E">https://www.youtube.com/watch?v=CKfwXpOse4E</a>
Course Designed By:	

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO3</b>	S	M	S	M	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S

Course code		L	T	P	C
<b>Core 17</b>	<b>Principles of Auditing</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Auditing</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To educate the concept of auditing and audit programmes.					
2. To provide insight on Internal audit and vouching of trading transactions.					
3. To provide the procedures to be followed for the verification and valuation of assets and liabilities.					
4. To enhance the practical knowledge relating the procedures of auditing practices of Joint stock companies.					
5. To enrich knowledge about the provisions of investigation under companies act.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Enumerate the basic principles of auditing				K1
2	Understand the procedural aspects relating to internal control and vouching.				K2
3	Apply the practical knowledge for verification and valuation of assets and liabilities.				K3
4	Apply the provisions relating to audit of Joint stock companies.				K3
5	Apply the procedural aspects for investigation of companies.				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Auditing</b>				<b>10-- hours</b>
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.					
<b>Unit:2</b>	<b>Internal Control</b>				<b>11-- hours</b>
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.					
<b>Unit:3</b>	<b>Verification and Valuation of Assets and Liabilities</b>				<b>12-- hours</b>
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.					
<b>Unit:4</b>	<b>Audit of Joint Stock Companies</b>				<b>12-- hours</b>
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.					
<b>Unit:5</b>	<b>Auditing and Investigation</b>				<b>13-- hours</b>
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>

<b>Text Book(s)</b>	
1	. Practical Auditing -B.N. Tandon
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
<b>Reference Books</b>	
Study material of Institute of Chartered Accountants of India.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=B_17KvhDT2U">https://www.youtube.com/watch?v=B_17KvhDT2U</a>
2	<a href="https://www.youtube.com/watch?v=6lJZn4Lezfc">https://www.youtube.com/watch?v=6lJZn4Lezfc</a>
3	<a href="https://www.youtube.com/watch?v=I7QAOuwm6Qg">https://www.youtube.com/watch?v=I7QAOuwm6Qg</a>
Course Designed By:	

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S





Course code		L	T	P	C
<b>Core 18</b>	<b>Direct Tax-I</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about Tax</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enlighten the students to learn the Basic provisions of the Income Tax Act.</li> <li>To familiarize with calculation of income from Salaries and house property</li> <li>To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources</li> <li>To provide the knowledge about the provisions for calculation of income from capital gains</li> <li>To make the students to learn the procedure to compute the tax liability of an individual.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the various terminologies related to income tax				K1
2	Understand the method of calculating and levying tax for income from salaries and house property				K2
3	Apply the various tax laws and available provisions for computation of income from business or profession and other sources				K3
4	Apply tax provisions applicable to calculate tax for income from capital gains				K3
5	Analyse the self-assessment of income and computation of tax liability				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Income Tax Act</b>	<b>14-- hours</b>			
Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income					
<b>Unit:2</b>	<b>Income from Salaries and House Property</b>	<b>15-- hours</b>			
Income from salary – Income from House Property					
<b>Unit:3</b>	<b>Income from Business or Profession</b>	<b>14-- hours</b>			
Income from Business or Profession					
<b>Unit:4</b>	<b>Income from Capital Gains and other Sources</b>	<b>15-- hours</b>			
Income from Capital Gains – Income from other sources					
<b>Unit:5</b>	<b>Computation of Tax Liability</b>	<b>15-- hours</b>			
Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Assessment of Individual-Provisions for filing of return of income.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>
<b>Text Book(s)</b>					
1	Income tax law and practice - V.P.Gaur & D.B.Narang				
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal				

3	Income tax law and practice - Bhagwathi Prasad
<b>Reference Books</b>	
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_cm03/preview">https://onlinecourses.swayam2.ac.in/cec20_cm03/preview</a>
2	<a href="https://www.youtube.com/watch?v=1IZv-jEVY">https://www.youtube.com/watch?v=1IZv-jEVY</a>
3	<a href="https://www.youtube.com/watch?v=q1bdHJdobDI">https://www.youtube.com/watch?v=q1bdHJdobDI</a>
Course Designed By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE	L	T	P	C
Core- 19	Indirect Taxes	4	-	-	4
Pre-requisite	Basic knowledge in tax	Syllabus Version	2021-22		
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the applicability of indirect taxes and methods of levying in India</li> <li>To familiarize with the calculation and execution of goods and service tax in India</li> <li>To provide knowledge about the Levy and Collection under GST</li> <li>To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act</li> <li>To understand the applicability of custom law in India</li> </ol>					
<b>Expected Course Outcomes:</b>					
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	Describe the applicability of GST system in own business and other prototypes				K2
5	Examine the custom law and related duties and taxes				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Taxes</b>	<b>12-- hours</b>			
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					
<b>Unit:2</b>	<b>Goods and Services Tax</b>	<b>10-- hours</b>			
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.					
<b>Unit:3</b>	<b>Levy and Collection of GST</b>	<b>12-- hours</b>			
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.					
<b>Unit:4</b>	<b>Integrated Goods and Services Tax Act</b>	<b>12-- hours</b>			
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.		
<b>Unit:5</b>	<b>Customs Laws</b>	<b>12-- hours</b>
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.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60-- hours</b>
<b>Text Book(s)</b>		
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.	
<b>Reference Books</b>		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=v9M58UtPU">https://www.youtube.com/watch?v=v9M58UtPU</a>	
2	<a href="https://www.youtube.com/watch?v=wITImee8AMA">https://www.youtube.com/watch?v=wITImee8AMA</a>	
3	<a href="https://www.youtube.com/watch?v=a_hqVj_3YLc">https://www.youtube.com/watch?v=a_hqVj_3YLc</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Core 20</b>	<b>BANKING AND INSURANCE LAW</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Pre-requisite</b>	<b>Basic Knowledge of Banking Insurance Law</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enable the students to understand the Concepts of Banking and its Functions</li> <li>To understand Negotiable Instrument Act.</li> <li>To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions.</li> <li>To Study the Objectives and functions of IRDA</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand the Concepts, functions of banking and relationship between Banker and Customer				K2
2	Gain knowledge on Negotiable Instruments Act and its kinds				K2
3	To gain knowledge on functions and principles of Insurance				K1
4	Gain knowledge on Insurance System and Acts pertaining to it.				K2
5	Understand the IRDA functioning				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>BANKER AND CUSTOMER</b>	<b>8-- hours</b>			
Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.					
<b>Unit:2</b>	<b>NEGOTIABLE INSTRUMENT ACT</b>	<b>9-- hours</b>			
Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.					
<b>Unit:3</b>	<b>INSURANCE</b>	<b>8-- hours</b>			
Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.					
<b>Unit:4</b>	<b>LEGAL DIMENSION OF INSURANCE</b>	<b>7- hours</b>			
Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.					

<b>Unit:5</b>	<b>IRDA</b>	<b>11-- hours</b>
IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>45-- hours</b>
<b>Text Book(s)</b>		
1	Varshney, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.	
2	Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House..	
3	M.L. Tannan, “Banking Law and Practice”, Thacker & Co Ltd	
<b>Reference Books</b>		
1	B.S Bodla, M.C. Garg & K.P. Singh, “Insurance - Fundamentals, Environment & Procedures”, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.	
2	M.N. Mishra, “Insurance – Principles and Practice”, S.Chand& Company Ltd., New Delhi, 2006	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=vqmMxbHufQk&amp;list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE">https://www.youtube.com/watch?v=vqmMxbHufQk&amp;list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE</a>	
2	<a href="https://www.youtube.com/watch?v=vqmMxbHufQk">https://www.youtube.com/watch?v=vqmMxbHufQk</a>	
3	<a href="https://www.youtube.com/watch?v=oxzmP7sjCRQ&amp;list=PLBbCyJkOLBm-m99E5vhk4owlgJK6aiT2">https://www.youtube.com/watch?v=oxzmP7sjCRQ&amp;list=PLBbCyJkOLBm-m99E5vhk4owlgJK6aiT2</a>	
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in		

<b>Mapping with Programme Outcomes</b>					
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	M	M
<b>CO2</b>	M	M	M	M	M
<b>CO3</b>	S	S	M	M	S
<b>CO4</b>	S	M	M	M	S
<b>CO5</b>	S	M	S	S	S

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



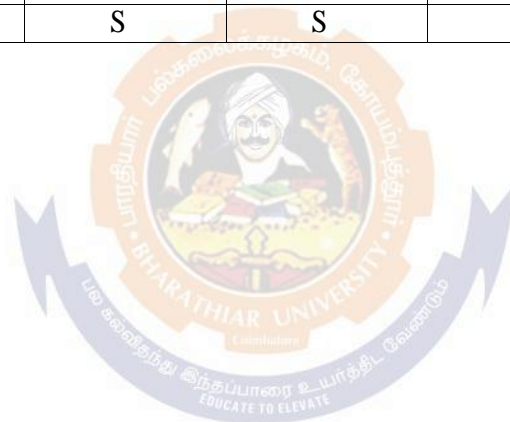
# Sixth Semester

Course code		L	T	P	C
<b>Core 21</b>	<b>Corporate Accounting</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about company and accounting</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To recall the basic accounting concepts of issue of shares and debentures</li> <li>To provide knowledge about redemption of preference shares and debentures</li> <li>To assist the preparation of final accounts of company</li> <li>To understand the accounting procedure for valuing shares and goodwill</li> <li>To apply the provisions for preparing accounts related to liquidation of companies</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Identify the accounting procedures followed by companies for issue of shares and debentures				K1
2	Understand the accounting treatment relating to redemption of preference shares and debentures				K2
3	Describe the preparation of final accounts of company				K2
4	Apply the provisions relating to calculation of value of shares and goodwill				K3
5	Apply the legal accounting treatment for preparing liquidation account				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Issue of shares</b>				<b>16-- hours</b>
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting					
<b>Unit:2</b>	<b>Redemption of Preference Shares and Debentures</b>				<b>18-- hours</b>
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.					
<b>Unit:3</b>	<b>Final Accounts</b>				<b>20-- hours</b>
Final Accounts of Companies - Calculation of Managerial Remuneration.					
<b>Unit:4</b>	<b>Valuation of Shares and Goodwill</b>				<b>18-- hours</b>
Valuation of Shares and Goodwill					
<b>Unit:5</b>	<b>Liquidation Statement</b>				<b>16-- hours</b>
Liquidation of Companies - Statement of Affairs -Deficiency a/c.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
		<b>Total Lecture hours</b>			<b>90-- hours</b>
<b>Text Book(s)</b>					
1	R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.				
2	Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition				
3	Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013				
<b>Reference Books</b>					



Corporate Accounting T.S.Reddy & A. Murthy Margham Publications Reprint 2015	
CA – IPCC Group II Study Material ICAI ICAI Current year	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg17/preview">https://onlinecourses.swayam2.ac.in/cec20_mg17/preview</a>
2	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg28/preview">https://onlinecourses.swayam2.ac.in/cec20_mg28/preview</a>
3	<a href="https://www.youtube.com/watch?v=7Hh5AicuLFQ&amp;list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu">https://www.youtube.com/watch?v=7Hh5AicuLFQ&amp;list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	S	S	S	M



Course code		L	T	P	C
<b>Core 22</b>	<b>Auditing and Assurance-II</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	Knowledge about auditing	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To educate the concept of auditing of receipts and vouching of accounting transactions.</li> <li>To enhance the practical knowledge relating the procedures of auditing practices.</li> <li>To promote the analytical concept relating to audit of impersonal ledger and assets and liabilities</li> <li>To describe the provisions relating to company audit</li> <li>To gain practical knowledge about the audit of service institutions</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Study the basic knowledge and general considerations related to audit of receipts, purchases, sales, impersonal ledgers and assets and liabilities				K1
2	Interpret and vouch of various documents and company audit procedures				K2
3	Apply the auditing procedures for the audit of accounting transactions				K3
4	Apply the provisions for audit of companies and preparing required reports				K3
5	Extrapolate the procedural aspects of auditing in various undertakings and preparation of audit reports.				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>					<b>16-- hours</b>
Audit of receipts - General considerations, Cash sales, Receipts from debtors, Other Receipts. - audit of purchases - Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.					
<b>Unit:2</b>					<b>18-- hours</b>
Audit of Sales - Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, various types of allowances given to customers, Sale returns. Audit of suppliers' ledger and the debtors' ledger - Self- balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, writing off of bad debts					
<b>Unit:3</b>					<b>18-- hours</b>
Audit of impersonal ledger - Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities.					
<b>Unit:4</b>					<b>18-- hours</b>
Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956. Audit Report - Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.					

<b>Unit:5</b>		<b>18-- hours</b>
Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies).Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>90-- hours</b>
<b>Text Book(s)</b>		
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2 nd Edition, 2009,	
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014	
3	Principles of Auditing DinkarPagare Sultan Chand & Sons, New Delhi. 11th E	
<b>Reference Books</b>		
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008		
CA – IPCC Group II Study Material ICAI ICAI 2016		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://www.youtube.com/watch?v=ROlz8liKr_Q&amp;list=PLxOpDRieFexnoeQbLhO46Q9JuvA2j-N_L">https://www.youtube.com/watch?v=ROlz8liKr_Q&amp;list=PLxOpDRieFexnoeQbLhO46Q9JuvA2j-N_L</a>	
2	<a href="https://www.youtube.com/watch?v=TQRfLQkhXfw">https://www.youtube.com/watch?v=TQRfLQkhXfw</a>	
3	<a href="https://www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_Kc9NTqbDPw">https://www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_Kc9NTqbDPw</a>	
Course Designed By:		

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code		L	T	P	C
<b>Core 23</b>	<b>Direct Tax-II</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about tax</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To gain knowledge to solve simple problems concerning assesses with the status of HUF and Firms.					
2. To provide insight on the provisions for assessment of AOP and Companies					
3. To understand the provisions relating to the assessment of cooperative societies					
4. To apply tax procedures relating Appeals and Provisions, Penalties and Prosecution					
5. To gain practical knowledge in computation of wealth tax					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Enumerate the tax provisions relating to assessment of HUF and firms				K1
2	Understand the legal provisions for assessing AOP and Companies				K2
3	Apply the tax procedures for assessing the cooperative society				K3
4	Apply the procedure for appeals, Provisions, Penalties and Prosecution				K3
5	Understand the provisions applicable to assess wealth tax				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>					<b>18-- hours</b>
Assessment of HUF, Firms.					
<b>Unit:2</b>					<b>18-- hours</b>
Assessment of AOP and Companies					
<b>Unit:3</b>					<b>18-- hours</b>
Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe benefits.					
<b>Unit:4</b>					<b>18-- hours</b>
Appeals and Provisions, Penalties and Prosecution.					
<b>Unit:5</b>					<b>16-- hours</b>
Wealth Tax.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
		<b>Total Lecture hours</b>			<b>90-- hours</b>
<b>Text Book(s)</b>					
1	Income tax law and practice - V.P.Gaur & D.B.Narang				
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal				
3	Income tax law and practice - Bhagwathi Prasad				
<b>Reference Books</b>					
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy					

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_cm03/preview">https://onlinecourses.swayam2.ac.in/cec20_cm03/preview</a>
2	<a href="https://www.youtube.com/watch?v=N-Y6ylnNI7s&amp;list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj">https://www.youtube.com/watch?v=N-Y6ylnNI7s&amp;list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj</a>
3	<a href="https://www.youtube.com/watch?v=q1bdHJdobDI">https://www.youtube.com/watch?v=q1bdHJdobDI</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE	L	T	P	C
<b>Core 24</b>	<b>CYBER LAW</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Pre-requisite</b>	<b>Basic Knowledge of Cyber Law</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. To gain through knowledge on the basic concepts which lead to the formation and execution of electronic contracts</li> <li>2. To Study the Technical aspects of Cyber Security and Evidence Aspects</li> <li>3. To acquire knowledge on Information Technology Act and EDI</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Discuss the concepts of Cyber law and Cyber Space	K1			
2	Describe Cyber Security technical aspects.	K2			
3	Explain the Evidence Aspects.	K1			
4	Understand the Electronic Data Interchange Scenario in India.	K2			
5	To gain knowledge on Information Technology Act.	K1			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>CYBER LAW</b>	<b>12- hours</b>			
Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.					
<b>Unit:2</b>	<b>SECURITY ASPECTS</b>	<b>12-- hours</b>			
Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.					
<b>Unit:3</b>	<b>EVIDENCE ASPECTS</b>	<b>12-- hours</b>			
Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime Amendments to Indian Penal code 1860.					
<b>Unit:4</b>	<b>GLOBAL TRENDS</b>	<b>12-- hours</b>			
Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India					
<b>Unit:5</b>	<b>THE INFORMATION TECHNOLOGY ACT 2000</b>	<b>10-- hours</b>			
The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.					

<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60-- hours</b>
<b>Text Book(s)</b>		
1	The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=KtuCsBIJXk8">https://www.youtube.com/watch?v=KtuCsBIJXk8</a>	
2	<a href="https://www.youtube.com/watch?v=6srnawS4PLQ&amp;list=PLX0Im12KwTwlm-jOWfFqejg8go7JBj72J">https://www.youtube.com/watch?v=6srnawS4PLQ&amp;list=PLX0Im12KwTwlm-jOWfFqejg8go7JBj72J</a>	
3	<a href="https://www.youtube.com/watch?v=SCgc55vtd6M">https://www.youtube.com/watch?v=SCgc55vtd6M</a>	
Course Designed By:Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in		

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

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

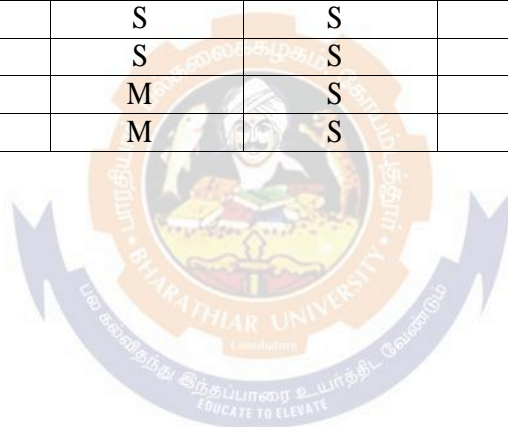




Course code		L	T	P	C
<b>Elective 1 A)</b>	<b>Financial Management</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Pre-requisite</b>	Knowledge about Finance and accounting	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1.To provide a theoretical framework for considering management of finance					
2.To develop the ability to identify and analyze various sources of raising finance;					
3. To promote knowledge about lease financing and framing optimum capital structure					
4. To understand concepts relating to financing of working capital and investment decisions;					
5. To facilitate conceptual knowledge about management of determinants of capital structure					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Remember the functions of finance and goals of business				K1
2	Identify the appropriate source of finance suitable to the business				K2
3	Apply the concepts to enable financial planning and framing of optimum capital structure				K3
4	Analyse the working capital requirements and factors determining the requirements				K4
5	Understand the management of earnings available in the business				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Functions of Finance</b>				<b>10-- hours</b>
Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.					
<b>Unit:2</b>	<b>Sources of Finance</b>				<b>12-- hours</b>
Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.					
<b>Unit:3</b>	<b>Lease Financing</b>				<b>12-- hours</b>
Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.					
<b>Unit:4</b>	<b>Working Capital Management</b>				<b>12-- hours</b>
Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.					
<b>Unit:5</b>	<b>Factors of Capital Structure</b>				<b>12-- hours</b>
Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>

<b>Text Book(s)</b>	
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
<b>Reference Books</b>	
I M Pandey, Financial Management.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/107/110107144">https://nptel.ac.in/courses/110/107/110107144</a>
2	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg05/preview">https://onlinecourses.swayam2.ac.in/cec20_mg05/preview</a>
3	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg10/preview">https://onlinecourses.swayam2.ac.in/cec20_mg10/preview</a>
Course Designed By:	

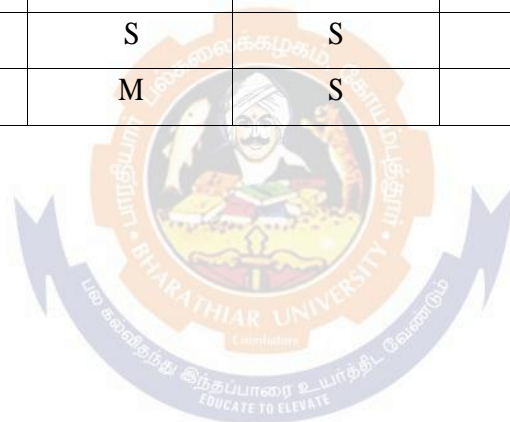
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S



Course code		L	T	P	C
<b>Elective 1 B</b>	<b>Entrepreneurial Development</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Pre-requisite</b>	<b>Knowledge about business</b>	<b>Syllabus Version</b>		<b>2021</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To understand the basic concepts of entrepreneurship and related initiatives					
2. To provide insights about the setting up of startups and projects					
3. To familiarize with the institutional services to entrepreneur					
4. To provide knowledge about various financial support available to the entrepreneurs					
5. To provide knowledge about various subsidies and incentives available for entrepreneurs					
<b>Expected Course Outcomes:</b>					
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	Describe the various forms of setting up a startup and project management				K2
3	Understand the various institutional services to entrepreneur				K2
4	Analyze the various financial support available to the entrepreneurs				K4
5	Understand the various subsidies and incentives available for entrepreneurs				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Nature of Entrepreneurship</b>				<b>10-- hours</b>
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.					
<b>Unit:2</b>	<b>Start-up and Project Mangement</b>				<b>12-- hours</b>
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.					
<b>Unit:3</b>	<b>Financial Assistance - I</b>				<b>12-- hours</b>
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.					
<b>Unit:4</b>	<b>Financial Assistance - II</b>				<b>12-- hours</b>
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
<b>Unit:5</b>	<b>Incentives and Subsidies</b>				<b>12-- hours</b>
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
				<b>Total Lecture hours</b>	<b>60-- hours</b>
<b>Text Book(s)</b>					
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan				
2	Fundamentals of Entrepreneurship and Small Business –RenuArora&S.KI.Sood				
3	Entrepreneurial Development – S.S.Khanka				

<b>Reference Books</b>	
Entrepreneurial Development – S.G.Bhanushali	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/106/110106141">https://nptel.ac.in/courses/110/106/110106141</a>
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg46/preview">https://onlinecourses.nptel.ac.in/noc20_mg46/preview</a>
3	<a href="https://www.youtube.com/watch?v=1RtZEK4J8X8">https://www.youtube.com/watch?v=1RtZEK4J8X8</a>
Course Designed By:	

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



Course code		L	T	P	C
<b>Elective 1 C</b>	<b>Micro Finance</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Pre-requisite</b>	<b>Knowledge about Finance</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To acquire conceptual knowledge of the micro financing system in India.					
2. To analyse the various income generating activities under microfinance					
3. To apply the credit rating methodology for rating					
4. To analyze various strategies for pricing of microfinance products					
5. To evaluate various measures for transforming NGO's					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recognize the present scenario of rural financial system in India				K1
2	Categorize various income generating activities in microfinance				K3
3	Apply the credit rating methodology for rating credit worthiness				K3
4	Analyze the various strategies for pricing of microfinance products				K4
5	Understand the transforming measures of NGO's				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Indian Rural Financial System</b>	<b>13-- hours</b>			
Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchisingetc.), Microfinance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.					
<b>Unit:2</b>	<b>Overview of Microfinance</b>	<b>10-- hours</b>			
Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources.Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring					
<b>Unit:3</b>	<b>Credit Delivery Methodology</b>	<b>12-- hours</b>			
Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)					
<b>Unit:4</b>	<b>Pricing of Microfinance</b>	<b>11-- hours</b>			
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Openbiding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus.Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises					
<b>Unit:5</b>	<b>Commercial Microfinance</b>	<b>12-- hours</b>			
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer					

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>60-- hours</b>
<b>Text Book(s)</b>		
1	Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.	
2	Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C	
3	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia Vistaar Publication, New Delhi.2003.	
<b>Reference Books</b>		
C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://youtu.be/RIOhLPhioSw">https://youtu.be/RIOhLPhioSw</a>	
2	<a href="https://youtu.be/6OPf11YmJhg">https://youtu.be/6OPf11YmJhg</a>	
3	<a href="https://youtu.be/GQcE_1i1cv0">https://youtu.be/GQcE_1i1cv0</a>	
Course Designed By:		

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	M	S	M	S
CO4	S	M	S	S	S
CO5	S	M	M	S	S

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 2 A</b>	<b>Business finance</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in finance</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the various concept relating to finance</li> <li>To familiarize with the basics of financial planning</li> <li>To analyze various nature of capitalization suitable to the business</li> <li>To understand the various dimensions of capital structure and their components</li> <li>To provide knowledge about various available sources of finance</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to finance				K1
2	Understand the various techniques of financial planning				K2
3	Analyze various sources and forms of finance				K4
4	Analyse various dimensions of capital structure and their components				K4
5	Analyse the various sources of finance available to meet the financial requirements				K4
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create					
<b>Unit:1</b>	<b>Business Finance</b>	<b>10-- hours</b>			
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions					
<b>Unit:2</b>	<b>Financial Plan</b>	<b>12-- hours</b>			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals					
<b>Unit:3</b>	<b>Capitalization</b>	<b>12-- hours</b>			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
<b>Unit:4</b>	<b>Capital Structure</b>	<b>12-- hours</b>			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
<b>Unit:5</b>	<b>Sources of Finance</b>	<b>12-- hours</b>			
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.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					

	Total Lecture hours	60-- hours
<b>Text Book(s)</b>		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
<b>Reference Books</b>		
1	Financial Management - L.Y. Pandey	
2	Financial Management - M.Y. Khan and Jain	
3	Financial Management - S.C. Kuchhal	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg09/preview">https://onlinecourses.swayam2.ac.in/cec20_mg09/preview</a>	
2	<a href="https://onlinecourses.nptel.ac.in/noc20_ma52/preview">https://onlinecourses.nptel.ac.in/noc20_ma52/preview</a>	
4	<a href="https://www.coursera.org/learn/finance-fundamentals">https://www.coursera.org/learn/finance-fundamentals</a>	
Course Designed By:		

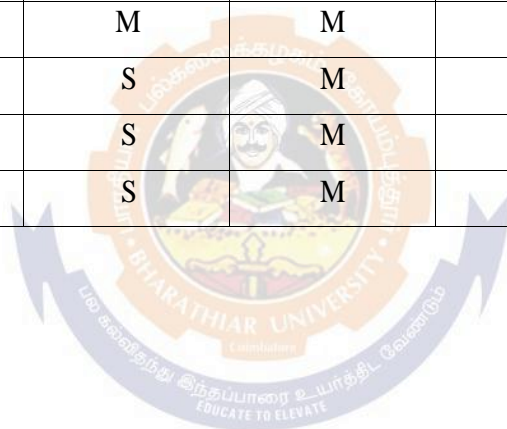
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	M	S	M	M	M



Course code	TITLE OF THE COURSE		L	T	P	C
<b>Elective 2 B</b>	<b>Brand Management</b>		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Knowledge about products and brand</b>		<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>1. To understand the basic concepts of branding</li> <li>2. To analyze brand positioning and brand image building</li> <li>3. To analyze the impact of brand on customer behavior</li> <li>4. To familiarize with brand rejuvenation and monitoring</li> <li>5. To provide insight on essential branding strategies</li> </ol>						
<b>Expected Course Outcomes:</b>						
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 on customer behavior			K4		
4	Evaluate the brand rejuvenation and brand monitoring process			K5		
5	Apply various strategies for brand building and monitoring			K3		
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Nature of Branding</b>			<b>10-- hours</b>		
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.						
<b>Unit:2</b>	<b>Brand Associations</b>			<b>12-- hours</b>		
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building						
<b>Unit:3</b>	<b>Brand Impact</b>			<b>12-- hours</b>		
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						
<b>Unit:4</b>	<b>Brand Rejuvenation</b>			<b>12-- hours</b>		
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Cobranding.						
<b>Unit:5</b>	<b>Brand Strategies</b>			<b>12-- hours</b>		
Brand Strategies: Designing and implementing branding strategies – Case studies						
<b>Unit:6</b>	<b>Contemporary Issues</b>			<b>2 hours</b>		
Expert lectures, online seminars – webinars						
				<b>Total Lecture hours</b>		<b>60-- hours</b>
<b>Text Book(s)</b>						

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.
<b>Reference Books</b>	
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.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/imb20-mg03/preview">https://onlinecourses.swayam2.ac.in/imb20-mg03/preview</a>
2	<a href="https://www.coursera.org/learn/brand">https://www.coursera.org/learn/brand</a>
4	<a href="https://www.youtube.com/watch?v=gvTAIrDWp20">https://www.youtube.com/watch?v=gvTAIrDWp20</a>
Course Designed By:	

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



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 2 C	Supply Chain Management	4	-	-	4
Pre-requisite	Basic knowledge in marketing	Syllabus Version		2021-22	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the importance and key issues of supply chain management</li> <li>To provide insight about various strategies of supply chain management</li> <li>To understand the importance of strategic alliance in supply chain management</li> <li>To understand the process of procurement and outsourcing</li> </ol> To acquaint knowledge about smart pricing strategies and customer value measures					
<b>Expected Course Outcomes:</b>					
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	Understand the various strategies in supply chain management				K2
3	Critiquing the concept of retailer supplier partnership				K3
4	Analyze the process of procurement, outsourcing and e-procurement				K4
5	Apply innovative ideas about smart pricing strategies and measuring customer values				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Supply Chain Management</b>	<b>10-- hours</b>			
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
<b>Unit:2</b>	<b>Supply Chain Integrates</b>	<b>12-- hours</b>			
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
<b>Unit:3</b>	<b>Strategic Alliances</b>	<b>12-- hours</b>			
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
<b>Unit:4</b>	<b>Procurement and Outsourcing</b>	<b>12-- hours</b>			
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
<b>Unit:5</b>	<b>Customer Value</b>	<b>12-- hours</b>			
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>60-- hours</b>
<b>Text Book(s)</b>					

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
<b>Reference Books</b>	
1	R.B. Handfield and E.L. Nichols, Introduction to Supply Chain Management. Prentice Hall, 1999.
2	Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg31/preview">https://onlinecourses.swayam2.ac.in/cec20_mg31/preview</a>
2	<a href="https://nptel.ac.in/courses/110/106/110106045">https://nptel.ac.in/courses/110/106/110106045</a>
3	<a href="https://nptel.ac.in/courses/110/108/110108056">https://nptel.ac.in/courses/110/108/110108056</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE		L	T	P	C
Elective 3 A)	Investment Management		4	-	-	4
Pre-requisite	Basic investment knowledge		Syllabus Version		2021-22	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To understand various choices and alternatives of investment</li> <li>To understand about classification of investment market</li> <li>To perform fundamental analysis before investing</li> <li>To evaluate various types of fundamental analysis</li> <li>To understand about optimum portfolio construction and management</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recalling various alternatives of investment					K1
2	Comparing the features of various investment markets					K2
3	Analyzing investments using fundamental analysis					K4
4	Applying technical analysis for evaluating investments					K3
5	Evaluate the optimum portfolio for investment					K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Nature of Investment</b>				<b>15-- hours</b>	
Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;						
<b>Unit:2</b>	<b>Investment Markets</b>				<b>10-- hours</b>	
Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;						
<b>Unit:3</b>	<b>Fundamentals Analysis</b>				<b>12-- hours</b>	
Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities RiskAnalysis in Investment Decision; Systematic and Unsystematic Risk;						
<b>Unit:4</b>	<b>Stock Market Analysis</b>				<b>12-- hours</b>	
Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis						
<b>Unit:5</b>	<b>Portfolio Management</b>				<b>12-- hours</b>	
Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	

Expert lectures, online seminars – webinars	
	<b>Total Lecture hours</b>
	<b>60-- hours</b>
<b>Text Book(s)</b>	
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2	Ballad, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and
<b>Reference Books</b>	
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.
2	Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.coursera.org/specializations/investment-management">https://www.coursera.org/specializations/investment-management</a>
2	<a href="https://www.coursera.org/specializations/investment-strategy">https://www.coursera.org/specializations/investment-strategy</a>
3	<a href="https://www.youtube.com/watch?v=JiKOyD_K2qg">https://www.youtube.com/watch?v=JiKOyD_K2qg</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 3 B)</b>	<b>Financial Markets</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about finance</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the basic concepts of financial market</li> <li>To describe the working and components of corporate securities market</li> <li>To understand the various functions of stock exchanges in India</li> <li>To familiarize with the role of banks and intermediaries in financial market</li> <li>To provide insights about the new models and innovative trends in financing</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of financial market				K1
2	Analyze the working and components of corporate securities market				K4
3	Understand the functioning of stock exchanges in India				K2
4	Understand the role of banks and intermediaries in financial market				K2
5	Describe various trends and new methods of financing				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Financial Market</b>	<b>10-- hours</b>			
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.					
<b>Unit:2</b>	<b>Security Market</b>	<b>12-- hours</b>			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
<b>Unit:3</b>	<b>Stock Exchange</b>	<b>12-- hours</b>			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
<b>Unit:4</b>	<b>Financial Institutions</b>	<b>12-- hours</b>			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
<b>Unit:5</b>	<b>Modes of Financing</b>	<b>12-- hours</b>			
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,					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					

	Total Lecture hours	60-- hours
<b>Text Book(s)</b>		
1	Financial Markets and Services- E.Gorden K.Natarajan	
2	Financial Markets and Institutions – Dr.S.Gurusamy	
3		
4		
<b>Reference Books</b>		
1	Financial Institutions and Markets - Bhole	
2	Financial Markets , Institutions and services- N.K.Gupta	
3		
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg39/preview">https://onlinecourses.swayam2.ac.in/imb20_mg39/preview</a>	
2	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg40/preview">https://onlinecourses.swayam2.ac.in/imb20_mg40/preview</a>	
3	<a href="https://onlinecourses.swayam2.ac.in/arp19_ap74/preview">https://onlinecourses.swayam2.ac.in/arp19_ap74/preview</a>	
Course Designed By:		

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



<b>Course code</b>	-	<b>PROJECT AND VIVA VOCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Elective III-C</b>	Major Project		-	4	-	4
<b>Pre-requisite</b>	Knowledge in Core, Research Methods and Analytical Tools		<b>Syllabus Version</b>		2020-21	
<b>Course Objectives:</b>						
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.						
<b>Expected Course Outcomes:</b>						
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	
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6- Create</b>						
<b>Textbook(s)</b>						
1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004					
<b>Reference Books</b>						
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: <b>Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand</b>						
<b>Mapping with Programme Outcomes</b>						
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	
<b>CO1</b>	M	S	M	S	S	
<b>CO2</b>	S	S	S	S	S	
<b>CO3</b>	S	S	S	S	S	
<b>CO4</b>	S	S	S	S	S	
<b>CO5</b>	S	S	S	S	M	
*S-Strong; M-Medium; L-Low						