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 13th among Indian Universities by MHRD-NIRF, World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program	Program Specific Outcomes (PSOs)						
After the successful completion of B.Com (Professional Accounting) program, the							
students a	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.						



Program Outcomes (POs)								
On succe	On successful completion of the B.Com (Professional Accounting) 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	Cours	Title of the Course	Credits	Н	ours	Maximum Marks			
	e	Title of the Course	Credits	Theory	Practical	CIA	ESE	Total	
	Code			MEGDED					
т			FIRST SE	1		25	7.5	100	
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	8 ⁶⁰⁶ 335544	16. 4 57 A	-	20	55	75	
IV		Environmental Studies #	2	2		_	50	50	
		Total	24	30	M	140	460	600	
T		Language II	SEME			25	75	100	
I		Language-II	4 8/km.	் யாத் 6		25	75	100	
II		English-II	Fauc 2 ETO ELE	IATE 4		25	25	50*	
		Language Proficiency for Employability	2	2		25	25	50*	
		http://kb.naanmudhalvan.in/Special: Filepath/Cambridge_Course_Detail s.pdf							
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	
		Total	23	30		160	415	575	
		7	THIRD SE	MESTER				ı	
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	4	3		25	75	100
III	Management Core IX – Mercantile Law	4	4		25	75	100
		4	4				
III	Core-X-Executive Business Communication	3	3		20	55	75
III	Allied : III - Managerial Economics	3	5		20	55	75
IV	Skill based Subject -I: Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spre adsheets/d/1bBRAYYJa35t h9m3wzzzdool34bx6f5Vp/e dit?usp=drivesdk&ouid=10 0738103855604184250&rtp of=true&sd=true	2	-		25	75	100
IV	Tamil @ / Advanced Tamil # (or)Non-major elective—I: Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2		-	50	50
	Total	26	30		190	610	800
	FOURT	H SEME	STER				
I	Language - IV	2 EDUCATE TO ELE	Un 6 \$ 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	Skill based Subject II- Naan Mudhalvan -Office Fundamentals http://kb.naanmudhalvan.in/Bha	2			25	75	100
	rathiar_University_(BU)					1	
IV	rathiar_University_(BU) Tamil @ /Advanced Tamil #(or) Non-major elective - II :General Awareness #	2	2			50	50
IV	Tamil @ /Advanced Tamil #(or) Non-major elective - II :General	2 23	30	3	170	50 555	50 725
IV	Tamil @ /Advanced Tamil #(or) Non-major elective - II :General Awareness # Total		30	3	170		

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	Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/ima ges/3/37/BFSI-2_2023-2024.pdf	2			25	75	100
	Total	24	30		165	485	650
	SIXTH	SEMEST	ER				
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	Skill based Subject-IV:Naan Mudhalvan Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bharathia r_University_(BU)	2	G. S. T. L.		25	75	100
V	Extension Activities @	2	E \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	-	50	-	50
	Total	24	30	M	205	445	650
	Grand total	144	180				4000

- * 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 UniversityExaminations.

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

	С	Supply Chain Management
Elective – III	Α	Investment Management
	В	Financial Markets
	С	Project Work & Viva-Voce



.(e				L	Т	P	C
			Principles of Accountancy		4	-	-	4
i	te		Basic knowledge in the field of Accountancy		Syllabu Version		202	2-23
E	ecti	ves:	v			Į.		
j	eci	tives of this co	urse are to:					
)	le t	he students to	learn basic Principles of Accountancy.					
			llfully to prepare and present the final acc	counts	of sole t	rader		
			about Bill of Exchange, Average Due date					
			out consignment and joint ventures					
l	kn	owledge abou	bank reconciliation statement and accoun	nting fo	or profes	ssiona	als	
C	ur	se Outcomes						
)	ess	ful completio	n of the course, student will be able to:					
a	in	objectives of	his course are to:				K	C 1
	Ac	counting Con	epts and Conventions and use Accounting	rules	to recor	d		
		_	Journal, Ledger and prepare Trial Balance	-				
			ion Subsidiary Journals including Three C		Cash b	ook	K	2
			onciliation Statement.					
ý	th	e accounting	ractices for Bill of exchange and Account	curre	nt		K	[3
3(e tł	ne accounting	reatment in preparation of consignment a	nd joir	nt ventur	e	K	4
	ts	C		1				
r	sta	nd the concer	ts in prep <mark>aration of bank reconcili</mark> ation sta	itemen	t and		K	[2
IJ	ntiı	ng for profess	onals					
n	nbe	er; K2 - Unde	stand; K3 - Apply; K4 - Analyze; K5 - Ev	valuate	e; K6 – 0	Create	e	
			Basics of Accounting			10		
			ing – Accounting Concepts and Convention	ons – J	ournal -	- Led	ger –	-
ł	000	ks – Trial bal						
			Final Accounts			12	hou	irs
[]	nts		r with adjustments – Errors and rectificati	ion				
Unit:3 Bill of Exchange and Account Current 13 hor							hou	irs
Bill of exchange- Accommodation bills – Average due date – Account current. Unit:4 Consignments and Joint Ventures 13 hours								
_	C.		onsignments and Joint Ventures			13	nou	irs
5	101	consignment	s and Joint ventures			10	h a ==	
_	1:2	iotion statemen	Bank Reconciliation Statement	nd 2===	ondit	10		ITS
			nt – Receipts and Payments and income and soft professionals	na exp	enanure	acco	ouill	
_	- 51	Ticcoun	<u> </u>			2	hor	ırs
1	res	s. online semi					. 1100	
			S of professionals. Contemporary Issues ars – webinars				2	2 hou

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

Total Lecture hours

60-- hours

Te	ext Book(s)
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
Re	eference Books
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.
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/Hs-U3 jAvqo 4
2	https://www.youtube.com/watch?v=MJIngOTc-PA
3	https://youtu.be/UxfPGWlxgHQ
Co	ourse Designed By:

	Mapping	Cour <mark>se objecti</mark> v	es and <mark>course o</mark>	utcomes	
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S S SARATE	S	S	M
CO3	S	M	Combuture M	S	M
CO4	S	S	Uncour 2 LS	S	M
CO5	S	M	S	M	M

^{*}S-Strong; M-Medium; L-Low

(Course code		L	Т	P	C			
Coı	re 2	Introduction to Information Technology	4	-	-	4			
Pr	e-requisite	Basic knowledge in the field Information Technology	Syllabi Versio		202	2-23			
Cou	urse Objectives:		•						
		n understanding of hardware and software computer system.				ļ			
		knowledge about types of computer system							
		ut components of computers and its application							
	-	knowledge about operating system							
	5. To gain know	wledge about system analysis design							
Ext	oected Course C	Outcomes:							
		completion of the course, student will be able to:							
1		e hardware and software Information Systems.			K	2			
2		erent types of computer system and networking				<u>-</u> [1			
3		ge about components of computers				2			
	· ·								
4		perating systems and mobile computers				3			
5		e System analysis and design, management information system	n-decisi	on	K	.2			
TV.		ns-expert system K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K	6 Cross	ıto.					
IX.	I - Kemember, I	2 - Oliderstand, K3 - Appry, K4 - Allaryze, K3 - Evaluate, K	<u>.u – Crea</u>	ile					
Th	nit:1	Hardware and Software Systems		10	hou	rc			
		ware: computer systems, importance of computers in busines	s data a		nou	1.5			
		processing, data storage and data retrieval capabilities, compute			s in				
	_	siness, computer related jobs in business.							
	nit:2	Types of Computer System		15	hou	rs			
Ту	pes of computer	systems- Micro, mini, mainframe and super computers. Analo	g,digital	and	Hyb	rid			
		ss and Scientific computer systems, First, second, third ar			erati	on			
		or notebook computers, data processing systems-batch, or							
	-	Time sharing, multiprogramming and multiprocessing systems	. Networ	kings	s: Lo	cal			
	d wide area netw		T	12	la avv				
	nit:3	Components of Computers	ftxxxomo		hou	rs			
	-	mputers input, output and storage devices, software: system so			evel				
	Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.								
	nit:4	Operating Systems			hou	rs			
Ot	perating systems	Dos, windows, UNIX, windows NT, windows 98 - E.Comme	erce. Inte	rnet-					
		l its uses-world wide websites-mobile computers.							
Uı	nit:5	System Analysis and Design		10	hou	rs			
		d design, computer based information system-Transaction pro		offic	e				
		gement information system-decision support systems-expert s	ysiem) ha-	1rc			
UI	nit 6	Contemporary Issues Expert seminars and lectures			2 hou	II.S			
		TOTAL	-	60 ho	ıırç				
		TOTAL		, o 110	uis				

Te	ext Book(s)
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
Re	eference Books
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry c.Lucas
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/Ot2ZJ8fhnnc
2	https://onlinecourses.swayam2.ac.in/nou20_cs04/preview
3	https://www.youtube.com/watch?v=Qy064xFEW64
Co	ourse Designed By:

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

Course code		L	T	P	C
Core 3	Computer Applications Practical-I (MS Office)	-	-	6	•
Pre-requisite	Basic knowledge in MS Office	Sylla Versi		2022-	23

The main objectives of this course are to:

- 1. To familiarize with working in MS-WORD
- 2. To understand the working in MS-EXCEL
- 3. To understand the working in MS- POWERPOINT

Expected Course Outcomes:

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

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

I - MS WORD 15-- hours

- 1. 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 & Footer, Inserting pages and page numbers, Find and Replace.
- 2. Prepare an invitation for the college function using Text boxes and clip parts.
- 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
- 4. 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.
- 5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL 25-- hours

- 1. 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.
- 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
- 3. 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.
- 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
- 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

III - MS	20 hours
POWERPOINT	

- 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.
- 2. Design pesentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
- 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.
- 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
- 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.

Т	4 D = -1-/-)
Tex	t Book(s)
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
Ref	erence Books
1	MS Excel 2007 Bible, John Walkenbach
	a land of the same
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/RdTozKPY OQ
2	https://youtu.be/yCVy5Kw0l8s
3	https://youtu.be/W2SdgnKHoPw
Cot	rrse Designed By:

Mapping program outcomes							
	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	M	S	M		
CO2	S	S	M	S	M		
CO3	S	S	M	S	M		

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PA	PER I	MATHEMATICS FOR BUSINESS	4	-	-	4
Pre-requisite		Basics knowledge on Mathematics for Business	Syllabus Version		20 23	22-
Course Objec	tives:		•			

The main objectives of this course are to:

- 1. Understand and apply basics of applications of mathematics in business
- 2. Make the students to be ready for solving business problems using mathematical operations.
- 3. Provide an insight knowledge about variables, constants and functions.
- 4. Gain the knowledge on integral calculus and determining definite and indefinite
- 5. Analyze the linear programming problem by using graphical solution and simple method.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

On	the successful completion of the course, student will be able to:	
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.	K2
2	Recall the basic concepts of addition and multiplication analysis and input and output analysis.	K1
3	Explain of variables, constants and functions and evaluate the first and second order derivatives.	K2
4	Interpret integral calculus and determining definite and indefinite functions.	K2
5	Analyze the linear programming problem by using graphical solution and simple method.	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create

SET THEORY Unit:1 12 hours

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

MATRIX Unit:2 11 hours

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

Unit:3 VARIABLES, CONSTANTS AND FUNCTIONS 12 hours

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

	it:4	ELEMENTARY INTEGRAL CALCULUS	12 hours				
		tegral Calculus – Determining Indefinite and Definite Integrals	of simple				
Fui	nctions – I	ntegration by Parts.					
	it:5	LINEAR PROGRAMMING PROBLEM	11 hours				
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple							
Me	ethod.						
	it:6	CONTEMPORARY ISSUES	2 hours				
$\mathbf{E}\mathbf{x}_{1}$	pert lecture	es, online seminars – webinars					
		Total Lecture hours	60 hours				
	xt Book(s)						
		m, P.A," Business Mathematics & Statistics" Jai Publishers, Tric					
2		n and Jayaseelan,"Introduction to Business Mathematics",Sultar	nchand				
	Co&Ltd,N						
3	Sanchetti,	D.C and Kapoor, V.K," Business Mathematics", Sultan chand	Co&Ltd,Newdelhi				
		ுலக்கழகு,					
Re	ference Bo	ooks					
1	G.K.Ran	ganath, C.S.Sampamgiram <mark>&Y.Rajan-A Text book</mark> Business Ma	thematics -				
	Himalaya	a Publishing House.					
Re	lated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://w	ww.youtube.com/watch?v=qO1SYFZVmhY					
2	https://w	ww.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3p	kUJuucxOLmnRC				
		WmKCD					
3	Bairman 2 Lillian						
	ftPVXUYjs2g3YiaY0sEfwW-jg5L						
Co	urse Desig	nad Ryy					
CO	urse Desig	ucu by.					

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

S- Strong; M-Medium; L-Low



Course code	urse code TITLE OF THE COURSE L T P				C	
Core – 4	Financial Accounting	4	-	-	4	
Pre-requisite	Basic knowledge in accountancy	Syllabus Version	3	202	2-23	
Course Objectives:	,	l				
The main objectives of thi	is course are to:					
1. To enable the studen	ts to learn provision for depreciation account.					
	s skillfully to prepare branch accounts and Departn	nental acc	counts	S		
	reparation of accounts using single entry system.					
	eptual skills to prepare the Hire Purchase and Instal	ment Pui	chase	e syst	tem.	
	ge to know about the Royalty account and Investme					
Expected Course Outcor	mes:					
On the successful comple	etion of the course, student will be able to:					
	ting treatment relating to different methods of depre			K	[1	
	eparation of the Branch accounts and Departmental	accounts	S		[2	
	3 Apply the accounting procedure for preparing the single entry system K3					
	otual skills to pre <mark>pare</mark> and present the Hire Purchase	and		K	[4	
Instalment Purchase system						
5 Analyze the procedure for royalty accounts and investment account K5						
K1 - Remember; K2 - U	nderstand; K3 - Apply; K4 - Analyze; K5 - Evalua	te; K6 –	Creat	e		
	THE BEST OF THE BE					
Unit:1	Depreciation		13	hour	S	
Depreciation – Methods -			15 1	l		
	accounts and Departmental accounting			hour	S	
	ng foreign branches. Departmental Accounting – T	ranster at	cost	or		
Selling price. Unit:3	Single Entry System		15	hour	·c	
	leaning and Features - Statement of Affairs Method	l and Con			3	
Method.	caming and readures - Statement of Arrans Wethod	and Con	1 () () ()	OII		
Unit:4	Hire Purchase and Instalment System		15	hour	'S	
Hire Purchase and Instal	ment System including Hire purchase Trading According	ounts				
Unit:5	Royalty and Investment account		15	hour	'S	
	o-Lease – Investment Accounts					
	eory and 80 % marks for problem.	1				
Unit:6	Contemporary Issues		2	hou	ırs	
Expert lectures, online se		1				
	Total Lecture hours		75-	-hou	ırs	
Text Book(s)	I IV I NI Duin in I of A					
	Iani, K.L.Nagarajan – Principles of Accountancy					
	action to Accountancy- S.Chand& Company Ltd., ta, M.C.Shukla – Financial Accounting – Sultancha	nd& con	C			
Reference Books	ta, M.C.Shukia – Financiai Accounting – Suitancia	iliux soli	3			
	heswari - Advanced Accountancy-Kalvani publishe	ers				
 1 K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers 2 A.Murthy - Financial Accounting – Margham Publishers 						
	nif – Modern Accountancy. Vol.1- Tata McGraw H	ill Comp	anie			
Related Online Conten	ts [MOOC, SWAYAM, NPTEL, Websites etc.]	P				
	ra.org/learn/financial-accounting-advanced					

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

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			ı	TITLE	OFT	THE CO	OURSE		L	1	[P	С
Core-5						PLES (KETIN)	_		4	-		-	4
Pre-requisite			Ba	sic kno	wledg	ge in acc	countan	cy	Syllabu Versior			2022	2-23
Course Object													
The main object					1	.1.4.14.							
	eptualize an rstand vario				_								
	luce the com					suffici oc	liavioi						
		r				merging	marketi	ng trends a	nd regulat	ory	me	chan	isms
										·			
Expected Cou	rse Outcor	omes:	:										
On the succes				course,	, stude	nt will l	be able t	o:					
1 Defining	g the variou	ous co	oncepts	and ter	ms rela	ated to	marketii	ng				K	1
	ing about v							<u>U</u>				K	2
2 2	ing decourt	, 44210				க்ழகம்							_
3 Underst	anding tern	rms o	of consu	mer bel	naviou	r and ex	kamined	about diff	erent			K	2
concept	s related to	o con	sumers.	· /E/	6								
4 Identify	ing the mar	arketi	ing mix	and its	eleme	nts	最					K	1
5 Underst	anding diff	fferen	nt provis	sions re	lated to	o trends	s in eme	rging marl	cets.			K	2
				3 6	100		181						
K1 - Rememb	er; K2 - U1	Under	rstand; l	K3 - Ap	oply; K	4 - Ana	alyze; K	. 5 - Evalua	ite; K6 –	Cre	ate	•	
WY *4 4			WED OF	TIONE	ONLIN	RUN	C CAREE	10					
Unit:1	:::4: £		NTROL		CX's				M14:-			ours	
Marketing –Def Global Marketin													
Unit:2	ig –L-marke	Cung				UNCTI		ссі Оррог				nour	S
Marketing fund	ctions-Buyin	ing –S						ncing –Risl	K Bearing				
Standardisation				•		_		C	C				
Unit:3			C	ONSUN	AER B	EHAVI	OUR			8-	- l	our	S
Consumer Beh								ur-Factors	influencir	ig co	ns	umer	
behaviour-Mar	ket segment	ntation					ing		1				
Unit:4	D 1			ARKET			1:6 1	D 11	1 1 11			our	
Marketing Mix Importance-Pri													-
Importance of													
context		1 01501	10 0001011	1 011011	0110 01 1			01000100				, ,	
Unit:5			BURI	EAU OI	F INDI	AN STA	ANDAR	DS		8-	h	ours	
Marketing and									n – Consu	mer	Pr	otect	in –
Rights of consu	ımers- Greei	een Ma	_				Commodi	ties	1		2	1	
Unit:6	1.			ntemp	огагу	issues					<u></u>	hou	rs
Expert lecture	s, online se	semin	ars – we	ebinars		TD 4	17 4			4.5	,		
						Tot	ai Lecti	ire hours		45		hou	rs
Text Book(s)			D : ~	1									
1 Marketing	Manageme	ent -	Kajan S	exena									

2	Principles of Marketing - Philip Kotler &Gary Armstrong
3	Marketing Management - V.S. Ramasamy and Namakumari
R	eference Books
1	Marketing -William G.Zikmund & Michael D'Amico
2	Marketing - R.S.N.Pillai &Bagavathi
R	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	
2	
3	
C	ourse Designed By:

Mapping Course objectives and course outcomes								
	PO1	PO2	PO3	PO4	PO5			
CO1	S	S	M	S	S			
CO2	S	S	a the M color	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	Computer Application Practical-II (MSOffice and Tally)	-	-	6 0	4
Pre-requisite	Basic knowledge in the field MS Office and Tally	Syllabi Versio		2022-	-23

The main objectives of this course are to:

- 1. To provide practical knowledge in working with MS- ACCESS
- 2. To understand the basics of working in Tally accounting package
- 3. To provide insights about the usefulness of internet in business purpose

Expected Course Outcomes:

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	К3
3	Analyze business transactions using computerized packages	K4
4	Analyze inventory management using various techniques	K4
5	Apply internet for business purposes and communications	К3

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

I - MS ACCESS 25-- hours

- 1. 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.
- 2 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.
- 3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
- 4. Create forms for the simple table ASSETS.
- 5. Create report for the PRODUCT database.

II – TALLY AND	35 hours
INTERNET	

- 1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
- 2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments). 3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
- 3. BankReconciliationStatement 4. Voucher Creation 5. Voucher Alteration and Deletion

Total Lecture hours	60 hours

Te	ext Book(s)
1	TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda
2	Ms Access 2000 Programming by Example, Julitta Korol
Re	eference Books
1	Microsoft Office 2019, Peter Weverka
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/_Ghu1JlnoZI
2	https://youtu.be/Ipz1VVQGXEc
3	https://youtu.be/OlKM-lTf1UQ
Co	ourse Designed By:

Mapping with Programme outcomes						
	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	M	
CO2	S	M	S	S	S	
CO3	S	S	B.B.LOS	S	M	

ALLIED PAPER II STATISTICS FOR BUSINESS 4 4 Pre-requisite Basic knowledge on statistics for business Version Syllabus Version	Course code		TITLE OF THE COURSE	L	Т	P	С
Pre-requisite Rasic knowledge on statistics for husiness	ALLIED PA	PER II	STATISTICS FOR BUSINESS	4	-	-	4
	Pre-requis	site	Basic knowledge on statistics for business	•		20	22-23

The main objectives of the course are able to

- 1. Provide basic conceptual knowledge on applications of statistics inbusiness.
- 2. Make the students to be ready for solving business problems using statistical operations.
- 3. Give a detailed instruction of measurement of dispersion.
- 4. Gain the knowledge on application of correlation and regression forbusiness operations.
- 5. Analyze interpolation and probability theory and perform theproblems.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

On	the successful completion of the course, student will be dole 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.	К3
4	Understand the different types of moving averages.	K2
5	Analyze interpolation and probability	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 INTRODUCTIONS 12 hours

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

Unit:2 MEASURES OF DISPERSION 12 hours

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

Unit:3 CORRELATION AND REGRESSION ANALYSIS 10 hours

Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

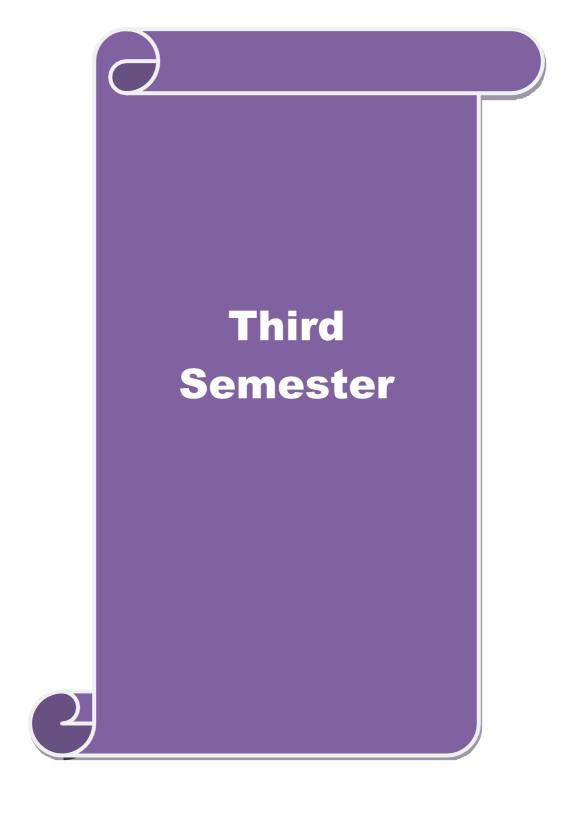
Unit:4 TIME SERIES 12 hours

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Costof living index number.

Unit:5	INTERPOLATION	12 hours
	a: Binomial, Newton's and Lagrange methods. Probability – Conce	
	nd Multiplication theorems of Probability (statement only) – simp	
	and Multiplication theorems only.	re procrems custu
	1	
Unit:6	CONTEMPORARY ISSUES	3 hours
Expert lectur	res, online seminars – webinars	
	Total Lecture hours	60hours
Text Book(s		
1 Statistica	l Methods by S.P. Gupta	
	Mathematics and Statistics by P. Navaneetham	
3 Statistics	by R.S.N. Pillai and V. Bagavathi	
Reference B	Books	
1 Statistic	s-Theory, Methods & Application by D.C. Sancheti and V.K. Kap	ooor
2 Applied	General Statistics by Frederick E. Croxton and Dudley J. Cowden	l
	man share the state of the stat	
	line Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1 <u>https://v</u>	www.youtube.com/watch?v=BUE-XJEHp7g	
2 <u>https://v</u>	www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3 https://v	www.youtube.com/watch?v=Dxcc6ycZ73M	
	S THE STATE OF THE	
Course Design	gned By:	

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

S- Strong; M-Medium; L-Low



Course code		L	T	P	C
Core 7	Advanced Accounting	4	-	-	4
Pre-requisite	Basic knowledge in Accounting	Syllabu Version			2-
Course Objectives:	·				

The main objectives of this course are to:

- 1. To make the students to understand the basics of preparing partnership accounts
- To make the students to understand the procedures of admission. Death and retirement of partner
- 3. To promote the knowledge about the dissolution of firm and amalgamation of firm.
- To enable the students to learn the accounting treatment relating to Sale of Partnership to a limited company.
- To impart the thorough knowledge on the accounting standards

5. 10	impart the thorough knowledge on the accounting standards.						
Expect	ed Course Outcomes:						
On the	e 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 part	tner.	K2				
3	Apply the procedure for dissolution of firm and amalgamation.		K3				
4	Analyse the situation of Sale of Partnership firm to a Limited compar	ıy	K4				
5	Understand the knowledge about accounting standards		K2				
K1 - F	member; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:	Partnership Accounts	15h	ours				
	ership Accounts – division of profits – fixed and fluctuating capital – profits – Final accounts of Partnership firms	ast adjustment	S-				
Unit:2		15h	ours				
	ssion, retirement and death of a partner including treatment of goodwil						
Unit:3 Dissolution and Amalgamation of Partnership Firms 15hours							
	ution of partnership firms including piecemeal distribution of assets. <i>A</i> rship firms	malgamation	of				
Unit:	Sale of Partnership Firm to a limited company	15hours					
	Partnership Firm to a limited company						
Unit:	8	13h					
the Ba Accou AS12: Earnin	anting Standards – Working knowledge of: AS4: Contingencies and evaluance sheet date. AS5: Net profit or loss for the period, Prior period It anting Policies. AS11: The Effects of Changes in Foreign Exchange R Accounting for Government Grants. AS16: Borrowing Costs.AS19: Ings per share. AS26: Intangible assets. AS29: Provisions, Contingent	tems and Chan ates (Revised 2 Leases. AS20:	iges in 2003).				
	ngent Assets.						
Unit:	Contemporary Issues	2	hours				
Exper	t lectures, online seminars – webinars						
	Total Lecture hours	75h	ours				
	Book(s)	•					
1 Ac	lvanced Accounts - M.C.Shukla and T.S.Grewal						
2 A	dvanced Accounts - R.L. Gupta						

3 Advanced Accounts - S.P.Jain and K.L. Narang

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

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	ுக்கழ் 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-requisit		Basic knowledge in management	Sylla Vers		202	2-2 3
Course Object						
The main obje	ctives of thi	s course are to:				
 To explo To devel To explo 	re the fundar op knowledg re the conce	ding about basic terminologies of management mental principles, process and steps in management in ge about organizing function in business pt of motivation in organizational context out effective communication in the business	ncludir	ng pla	nnin	g
Expected Cor		nes: etion of the course, student will be able to:				
		·			V	2
-	Explaining the concepts based on management and its features Summarizing the principles and importance of planning					
	Interpreting various concepts based on organization and its element					
	Interpreting various concepts based on organization and its element Examining the determinants of behaviour and motivation theories Interpreting various concepts based on organization and its element					
						2
		nderstand; K3 - Apply; K4 - Analyze; K5 - Evaluate;		Create		
Unit:1		INTRODUCTION TO MANAGEMENT		9]	hour	'S
	Managemen	t – Managemen <mark>t and Administration –</mark> Nature and Scont - Contribution of F.W. Taylor – Heniry Fayol – Murucker.				
Unit:2	1	PLANNING ELEVATE	1	Q 1	hour	
		ature and Importance of Planning – Planning promise	s – Me			-
Unit:3		ORGANIZATION STRUCTURE		8]	hour	S
Organization Organization	- Organizat	Nature and Importance – Process of Organization – Fision Structure – Span of Control – Organization Chart ralization – Authority relationship Line, Functional and	- Depa	les of artme	Sou	nd
Unit:4		MOTIVATION		9 1	hour	S
Motivation -		terminants of behaviour – Maslow's Theory of Motivat – X, Y and Z theories – Leadership styles – MBO		- Mot	ivati	on

TECHNIQUES OF CONTROL

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature

Unit:5

and process of Control – Techniques of Control.

9-- hours

Unit:6	Contemporary Issues	2 hours							
Expert lecture	es, online seminars - webinars								
	Total Lecture hours	45 hours							
Text Book(s)									
1 The Princi	iples of Management - Rustom S. Davan								
2 Business (Organization and Management - Y. K. Bhushan								
3 Business I	3 Business Management - Chatterjee								
Reference Bo	ooks								
1 Principles	of Management - Koontz and O'Donald								
2 Business I	Management - Dinkar - Pagare								
1									
Related Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]								
1									
2									
4									
	லக்கமுக,								
Course Desig	ned By:								

	Mapping Course objectives and course outcomes							
	PO1	PO2	PO3	PO4	PO5			
CO1	S	S	S	S	S			
CO2	S	S	HISR UNIVERSE	S	S			
CO3	S	S	S த்தப்பாரை உயர்த்திட்	S	S			
CO4	S	S	MTO ELEVATE	S	S			
CO5	S	S	S	M	M			

^{*}S-Strong; M-Medium; L-Low

Course code		L	T	P	C			
Core 9	Mercantile Law	4	-	-	4			
Pre-requisite	Basic knowledge about Law	Syllabus Version						
Course Objecti		•						
 To prom To prov To provi To gain k 	stand basic concepts about various laws like Indian Control to the knowledge about provisions relating to elements of ide an outline about the performance and breach of contrade an insight on provisions relating to the formation of comowledge regarding essential features of partnership and partnership and company.	f a valid cor ct ntract of sal	ntract e.					
Expected Cour	se Outcomes:							
	ful completion of the course, student will be able to:							
1 Remember provisions relating to the Indian contract act 1872.								
-	the essential elements of a valid contract			K	2			
3 Analyse the	Analyse the conditions for performance of the contract and breach of contract							
4 Apply vario	Apply various provisions regarding the formation of contract of sale.							
	the general nature of partnership, registration and dissolut	ion of firm		K	2			
	r; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Eva		Create	<u>I</u>				
Unit:1	India <mark>n Contract Act 1872 Experience Contract Contract Experience Contract Experien</mark>			- hou	rs			
	ntract Act 1872: An overview of sections 1 to 75 covering	the general	nature	of				
contract, consider Unit:2	Elements of Contract		12	ho	ıırç			
	s elements of a valid contract.		12	110	1113			
Unit:3	Nature of Contract		10	ho	urs			
Performance of	Contract and Breach of contract	'						
Unit:4	Sale of Goods Act, 1930		12	ho	urs			
of Ownership a	ods Act, 1930: Formation of Contract of sale – Condition and delivery of goods- Unpaid seller and his rights	s and Warra						
Unit:5	Indian Partnership Act 1932			ho	urs			
	tnership Act 1932: General nature of partnership – Rights d dissolution firm	and duties	of partn	ers-				
Unit:6	Contemporary Issues		2 h	ours				
	, online seminars – webinars				_			
	Total Lecture hou	rs	60 ho	urs				
Text Book(s)		•						
	aw, N.D.Kapoor Sultan Chand Fifth edition 2007							
2 Elements of House 2007	Commercial Law, P.Saravanavel & Syed Bandre Alam F	Himalayan F	ublishii	ng				
	Mercantile Law, N.D.Kapoor S.Chand Reprint 2008							

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

Mapping with Programme Outcomes							
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	றக்கழ்க் S	S	S		



Course code			L	Т	P	C
Core 10		Executive Business Communication	4	-	-	4
Pre-req	uisite	Fundamental knowledge about business	Syllabu Version		2022	2-23
Course (Objectives:			ı		
The main	objectives of this co	ourse are to:				
1. To pro	vide an overview of	Prerequisites to Business Communication.				
2. To put	in use the basic med	chanics of Grammar for preparing business letter	s.			
		fective Organizational Communication.				
		f Business communication.				
		ices of the strategies of Effective Business writin	ıg.			
	d Course Outcomes					
	<u> </u>	n of the course, student will be able to:				
1 7	Γο Recall the basics	of business communication			K	.1
	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.					
3	To distinguish among various levels of organizational communication and					
(communication barri	ers while developing an understanding of Comm	unicatio	n as		
ä	a process in an organization.					
4	4 To draft effective business correspondence with brevity and clarity.				K	.3
	Γο stimulate their Cr writing skills.	itical thinking by designing and developing clear	and luc	id	K	4
K1 - Re	member; K2 - Unde	rstand; K3 - Apply; K4 - Analyze; K5 - Evaluate	e; K6 – 0	Creat	e	
Unit:1		Communication		8	hour	S
		Meaning – Importance of Effective Business Cor				
	Communication Me e Business Letters -	ethods – Business Letters : Need – Functions - K Layout.	inds - Es	senti	als o	f
Unit:2		Business Letters		8]	hour	S
Trade E	nquiries - Orders and	d their Execution - Credit and Status Enquiries -	Compla	ints a	and	
	nents - Collection Le	tters – Sales Letters – Circular Letters.	T			
Unit:3		Correspondence Letters		9	hour	S
	g Correspondence - I	nsurance Correspondence - Agency Corresponde	ence.			
Unit:4				9	hour	<u>s</u>
-	•	respondence (Includes Agenda, Minutes and Rep	ort			
Writi: Unit:5	ng)	Donaut Wuiting		0	hour	
	tion Latters Prepar	Report Writing	you and '			
		ration of Resume - Interview: Meaning – Objectives – Public Speech – Characteristics of a good sp				28
	Presentations.	75 – I done specen – Characteristics of a good sp	cccii – L	usiii	CSS	
Unit:6	Tesentations.	Contemporary Issues		2	2 hou	rs
Expert 1	ectures, online semi	nars – webinars				
		Total Lecture hours		45	hou	rs
Text Bo	ook(s)		•			
	ndra Pal & J.S. Korl w Delhi.	ahalli, Essentials of Business Communication - S	Sultan C	hand	& Sc	ons

- 2 Shirley Taylor, Communication for Business Pearson Publications New Delhi.
- 3 Bovee, Thill, Schatzman, Business Communication Today Peason Education Private Ltd New Delhi.

Reference Books

- 1 Penrose, Rasbery, Myers, Advanced Business Communication Bangalore.
- 2 | Simon Collin, Doing Business on the Internet Kogan Page Ltd. London

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

https://www.youtube.com/watch?v=ol2BXgF-P48

https://www.youtube.com/watch?v=eneRHOu4fyY

https://www.youtube.com/watch?v=EUXJqxmcuuo

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	Т	P	С
ALLIED PAPER III		MANAGERIAL ECONOMICS	4	-	-	4
Pre-requisite		Basic knowledge on Managerial Economics	Syllabus Version		2022-23	
C OI	4					

The main objectives of this course are to:

- 1. Impart the knowledge of students on economics and itstheories.
- Understand the different types of markets in the currentscenario.

 Make the students to understand the demand analysis for the different types of products

4. Analyze	students to understand the demand analysis for the different types of the markets for achieving business enterprisegoal. the causes and consequences of different market conditions.	orproducts.	
J. Tillary 20	and educed und consequences of different market conditions.		
Evnected Cor	irse Outcomes:		
	ssful completion of the course, student will be able to:		
	he basic concept of managerial economics.	K1	
-	and the demand and supply analysis in business applications.	K2	
	arginal analysis to the firm under different market conditions.	K2	
11.0			
·	the causes and consequences of different market conditions.	K4	
1	he price theories prevailing i <mark>n various markets. </mark>	K2	
K1 - Remem	ber; K2 - Understand; K3 - <mark>Apply; K4 - Analyze; K5 -</mark> Evaluate; K	6 - Create	
Unit:1	MANAGERIAL ECONOMICS	15 hours	
	Economics – Meaning and Definition – Nature and Scope – Econom	nic Theory –	
D1V1S10NS – (Goals of a firm		
Unit:2	DEMAND ANALYSIS	15 hours	
	alysis – Meaning, Determinants of Demand – Law of Demand, Elas		
	rice, Income and Cross Demand – Demand Estimation and Demand		
Demand Dis			
Unit:3	PRODUCTION FUNCTION	13 hours	
	function – Meaning and Definition – Elasticity of Substitution and F of Production – Long run and Short run cost.	Production –	
Type of cost	of Froduction – Long run and Short run cost.		
Unit:4	MARKETS	15 hours	
Markets – Fo	orms of Market – Characteristics - Pricing Methods – Objects of pri	cing policies –	
	Sovernment intervention in Market.		
TT 1. F	DDIGE TWO CV	481	
Unit:5	PRICE THEROY	15 hours	
	- Perfect Competition, Monopoly, Monopolistic competition, Monopoly, and Oligopoly	opsony,	
Duopory, Du	opsony and Oligopoly.		

Un	it:6	CONTEMPORARY ISSUES	2 hours
Ex	pert lecture	es, online seminars – webinars	
		Total Lecture hours	75hours
Te	xt Book(s)		
1	R.L.Varsh	ney and K.L.MaheshwariManagerial Economics Sulthan C	Chand and Sons
2	Alak Gosł	n and Biswanath GoshManagerial EconomicsKalyani Public	cations
Re	ference Bo	ooks	
1	D.Gopala	akrishnaManagerial Economics Himalaya Publishing House	e
2	S.Sankar	anManagerialEconomicsMargham Publications	
Re	lated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://w PTctrlhg	ww.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqITyvDeV	84Qiruw4xVWGQ
2		ww.youtube.com/watch?v=Q8RaIfn4-Cw	
3	https://w v28nPM	ww.youtube.com/watch?v=n47 <mark>SQ64MhYw&list=PLJumA3phskFimDU</mark>	PFwp2XXInxCWp
Co	urse Desig	ned By:	_

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	& Stark	S S	M	M
CO2	M	8 M Coint III	Scales	S	M
CO3	S	So Siberia and	S with S	S	S
CO4	S	M EDUCATETIEL	EVATE	M	S
CO5	S	M	S	S	S

^{*}S-Strong; M-Medium; L-Low



Course code					L	T	P	C
Core 11		Cost Accounting			4	-	-	4
Pre-requisite		Basic knowledge Accounting	in	Cost	Syllabu Version		2022-2	23
Course Objectiv		•						
· ·	tives of this course							
		various components of costi	_	1				
		ne different levels of material			ification	ofore	wh a a c	1
		various systems of wage payr ats under process costing	nem a	and crass	meanon	OI OVE	meac	18
		ues of operating costing						
Expected Cours	se Outcomes:							
On the successf	ful completion of the	ne course, student will be able	e to:					
1 Recall	various concepts of	of costing and costing method	ls				K	1
2 Under	stand the various le	evels of material control	2				K	2
3 Apply	innovative method	s of costing techniques	6.7				K	.3
4 Evaluat	e the cost under pro	ocess costing	(H)				K	.5
5 Analyz	ze the different cos	ts of o <mark>perations and control it</mark>	F /-	M			K	4
K1 - Remembe	r; K2 - Understand	; K3 - Apply; K4 - Analyze;	K5 -	Evaluate	; K6 – C	Create	l.	
		8 ATHIAR UNIVE	J. S.					
Unit:1		Nature of Cost Accounting	Cent				6 ho	
	_	eaning and Scope – Concept				_		d to
	– Types and Metho	ds of Cost – Elements of Cos	st Prep	paration	of Cost S	Sheet a	ınd	
Tender. Unit:2		Material Control				1	8 ha	nire
	ol: Levels of materi	al Control – Need for Materia	al Co	ntrol – E	conomic			
		cory – Purchase and stores Co						icity
•	*	volved in purchasing - Requ			_			ol –
Methods of val	uing material issue	•						
Unit:3		Labour Turnover					8 ho	
		– Idle time – Control over id		e – Labo	our turno	ver. O	verhe	ad –
Unit:4	of overhead – alloca	ation and absorption of overh	ead.		1	1	8 ha	
	_ Features of proc	Process Costing ess costing – process losses,	wasta	ge cerar	norma			
		cluding inter process profits					35 105	·s –
Unit:5	Operating Costin			1011,011011			8 ho	ours
Operating Cost	ing - Contract costi	ng – Reconciliation of Cost a	and Fi	nancial a	accounts			
Unit:6		Contemporary Issues					2 h	ours
Expert lectures,	online seminars –							
		Total Lecture hor	urs			9	0 ho	urs
Text Book(s)							
1 Cost Accou	nting, S.P.JainK.L	Narang, Kalyani, Reprint,20	14					
		iV.Bagavathi, S.Chand, Repr)13				

3	Principles and practice of Cost Accounting, Asish K Bhattacharya, Prentice hall, Third Edition 2009
Re	ference Books
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition, 2013.
Re	elated Online Contents
1	https://nptel.ac.in/courses/110/101/110101132
2	https://onlinecourses.nptel.ac.in/noc20_mg53/preview
3	https://www.coursera.org/projects/introduction-cost-accounting
Co	ourse 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	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 2 version		2022-	23
Course Object						
The main object	ctives of thi	s course are to:				
		ald have knowledge on Formation of Company, Doc	uments	requi	ired a	ınc
	ining to it.	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1				
_	_	ge about qualification and disqualification of director	's and w	vindin	g up	
procedure	s of the con	npanies				
Expected Cou	rse Outcon	mes:				
		etion of the course, student will be able to:				
1 Define the	fundament	tals of company			K	[1
2 To study a	bout the M	emorandum of Association			K	2
3 To know t	he concept	of prospectus			K	2
4 To unders	tand the po	wers and duties of director			K	2
5 To unders	tand the wi	nding up process in company			K	2
774 D 1	T70 II		T 7.6	~ .		_
K1 - Rememb	er; K2 - U1	nderstand; K3 - Apply; K4 - Analyze; K5 - Evaluate	e; K6 - (Create	2	
Unit:1		INTRODUCTION TO COMPANY	1	3 h	01110	
	finition – C	Characteristics – Kinds – Privileges of Private Compa				_
of a Company.		Combaltite	any i	0111141	1011	
		Stauchte to Elevate				
Unit:2		MEMORANDUM OF ASSOCIATION	1	5 h	ours	_
	of Associat	ion – Meaning – Purpose – Alteration of Memorand				
		ssociation – Meaning – Forms – Contents – Alteration				
Doctrine of Inc	loor manage	ement				
Unit:3		PROSPECTUS		15	hou	rs
	efinition –	Contents – Deemed Prospectus – Misstatement in Pr	rospecti			
TT .*4 . 4			1	15		
Unit:4	lification or	POWERS AND DUTIES OF DIRECTOR nd Disqualification – Appointment – Removal –Ren		15	nou	rs
Powers, Duties		• • • • • • • • • • • • • • • • • • • •	Tunerau	1011 —		
Unit:5		WINDING UP		15-	- ho	ur
Winding up – I	Meaning - N	Modes of Winding Up – Consequences of winding u	p.			
Unit:6		Contemporary Issues		2	2 hou	ırs
Expert lecture	es, online se	eminars - webinars				_
		Total Lecture hours	1		hou	

Text Book(s)
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.
Reference Books
1 Ramaiya A, "Guide to the Companies Act", Wadhwa & Co., Nagpur
2 Singh Avtar, "Company Law", Eastern Book Co., Lucknow
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1
Course Designed By:

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

^{*}S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core 13	Principles of Auditing	4	-	-	4
Pre-requisi	Basic knowledge about Auditing	Syllab Versio		202 23	2-
Course Obje	ives:	•	•		
The main obj	tives of this course are to:				
1.To educate t	concept of auditing and audit programmes.				
2.To provide i	ght on Internal audit and vouching of trading transactions.				
3. To provide	he procedures to be followed for the verification and valuati	on of asset	ts and	l	

- liabilities.
- 4. To enhance the practical knowledge relating the procedures of auditing practices of Joint stock companies.

5.To enri	ch knowledge about the provisions of investigation under companies a	ct.			
	d Course Outcomes:				
	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 you	ching.	K2		
3	liabilities.				
4	Apply the provisions relating to audit of Joint stock companies. K3				
5	Apply the procedural aspects for investigation of companies. K3				
K1 - R	emember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate	; K6 – Create	;		
Unit:1	Nature of Auditing	15	hours		
	g-Origin - Definition - Objectives - Types - Advantages and Limita	ations – Quali	ties of		
	itor – Audit Programmes.				
Unit:2	Internal Control		hours		
	l Control – Internal Check and Internal Audit –Audit Note Book – Wo	0 1			
	ng – Voucher – Vouching of Cash Book – Vouching of Trading Trans	sactions –			
	ng of Impersonal Ledger.	4=	_		
Unit:3	Verification and Valuation of Assets and Liabilities	_	hours		
	ation and Valuation of Assets and Liabilities – Auditor's position regarifications of Assets and Liablities – Depreciation – Reserves and Proves				
Unit:4	Audit of Joint Stock Companies	15	hours		
Audit of	Joint Stock Companies – Qualification – Dis-qualifications – Various	modes of			
	ment of Company Auditor – Rights and Duties – Liabilities of a Comp		_		
Share C	apital and Share Transfer Audit – Audit Report – Contents and Types.				
Unit:5	Auditing and Investigation		hours		
	gation – Objectives of Investigation – Audit of Computerised Account	s – Electronic	2		
	g – Investigation under the provisions of Companies Act.				
Unit:6	Contemporary Issues	2	hours		
Expert	lectures, online seminars – webinars				
	Total Lecture hours	75	hours		

Te	ext Book(s)					
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.					
Re	eference Books					
Stu	Study material of Institute of Chartered Accountants of India.					
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://www.youtube.com/watch?v=B_17KvhDT2U					
2	https://www.youtube.com/watch?v=6lJZn4Lezfc					
3	https://www.youtube.com/watch?v=I7QAOuwm6Qg					
Co	ourse Designed By:					

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	S	ுக்கழ்க் <mark>\$</mark>	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code				L	T	P	C	
Allied IV		Modern Banking		4	+ -	+-	4	
Pre-requ	isite	Basic knowledge about Banking			Syllabus Version		2022- 23	
Course Ob	ojectives:			V CI SIO				
The main of	objectives of this co	ourse are to:						
l.To Familia	rize the Banking the	ory and concepts.						
2 To assist th	e students to learn al	out the Rules and regulations of RBI	[.					
3 To Underst	and and deal with va	rious techniques of E-Banking.						
	Course Outcomes							
1	ccessful completio	n of the course, student will be ab	le to:					
To lea	arn the principles of	panking regulation act 1949				K	.1	
2 To de	scribe the various fu	nctions of Modern Banking				K	2	
3 To stu	ıdy the management	of various aspects banking				K	3	
K1 - Rem	nember; K2 - Unde	rstand; K3 - Apply ; K4 - Analyze ;	K5 - Evaluate	e: K6 – 0	Creat	e		
				-,	Crcai			
– Branch Banks - B	Banking Universal	f banking- Classification of banks Banking & Banking Markets – Formmercial Banks – Credit Creation	unctions of Mo	tem: Un	9 it Ba mme	hour nking rcial	y -	
Origin of — Branch Banks - B Unit:2 Central Ba controlmea special place	Banking Universal Balance Sheet of column of the Balance Sheet of Column of the Balance Sheet of RE Column of the Balance Sheet of th	f banking- Classification of banks Banking & Banking Markets – F mmercial Banks – Credit Creation redit Control Measures – Quantita If in regulating and controlling battern – Commercial banks and rura	unctions of Months of Mont	tem: Un odern co al Banks tive Cre	9 it Bamme 8 idit ia – I	hournking rcial hour	5 -	
Origin of — Branch Banks - B Unit:2 Central Ba controlmea special plac Banks - Place	Banking Universal Balance Sheet of column of the Balance Sheet of Column of the Balance Sheet of RE Column of the Balance Sheet of th	f banking- Classification of banks Banking & Banking Markets – F mmercial Banks – Credit Creation redit Control Measures – Quantita If in regulating and controlling banks	unctions of Months of Mont	tem: Un odern co al Banks tive Cre	9 it Ba mme 8 i dit ia – It	hour nking rcial hour ts al	S -	
Origin of — Branch Banks - B Unit:2 Central Ba controlmea special plac Banks - Pla Unit:3 Principles — Contents authority- NPA.	Banking Universal Balance Sheet of collaborations — Collaborations — Collaborations — Role of RECOLOGICAL Collaboration — Coll	f banking- Classification of banks Banking & Banking Markets – F mmercial Banks – Credit Creation redit Control Measures – Quantita If in regulating and controlling battern – Commercial banks and rura	unctions of Months by commercial tive and Selectors. State Bandal financing—Inario	tem: Un odern co al Banks tive Cre k of Indi Regiona cing loar dit appro	it Ba mme 8 dit ia – Ii I Rura 9 in poli oving	hour nking reial hour tts al	S S	
Origin of — Branch Banks - B Unit:2 Central Ba controlmea special plac Banks - Pla Unit:3 Principles — Contents authority— NPA. Unit:4	Banking Universal Balance Sheet of color link – Functions – Casures – Role of Rice in the banking space of Co-operative of sound bank lend of loan policy – Exprudential limits – 2	f banking- Classification of banks Banking & Banking Markets – F mmercial Banks – Credit Creation redit Control Measures – Quantita I in regulating and controlling bacene – Commercial banks and rura banks in the Indian Banking scen ing – Formulating loan policy – F aluating credit applicant – Loan s risk rating - Credit Scoring by CII	unctions of Months by commercial financing — Introduced a financing — Introduced actors influenced actors influenced a financing actors influenced actors influenced a financing actors in	tem: Un odern co al Banks ctive Cre k of Indi Regiona cing loar dit appro	9 it Ba mme 8 dit a – It Rura 9 n poli oving , and	hour nking reial hour ts al	S -	
Origin of — Branch Banks - B Unit:2 Central Ba controlmed special place Banks - Place Unit:3 Principles — Contents authority— NPA. Unit:4 Electronic Internet Ba Personal Ic Cards, Electronic	Banking Universal Balance Sheet of count of Punctions – Cousures – Role of Rice in the banking state of Co-operative of sound bank lend of loan policy – Exprudential limits – Exprudential limits – Banking E-banking Mobile Bar	f banking- Classification of banks Banking & Banking Markets - F mmercial Banks - Credit Creation redit Control Measures - Quantita I in regulating and controlling bateene - Commercial banks and rura banks in the Indian Banking scen ing - Formulating loan policy - F aluating credit applicant - Loan s	unctions of Months and Selections of Months and Selections. State Bankal financing — Interest of the selection of the selecti	tem: Un odern co al Banks etive Cre k of Indi Regiona cing loar dit appro agencies e Bankin nes (ATI	9 it Ba mme 8 dit a – I l Rura polit polit polit polit solution solut	hour nking recial hour ts al hour	s s	
Origin of — Branch Banks - B Unit:2 Central Ba controlmed special place Banks - Place Unit:3 Principles — — Contents authority— NPA. Unit:4 Electronic Internet Ba Personal Ic Cards, Elect Unit:5	Banking Universal Balance Sheet of count of Co-operative of Sound bank lend of loan policy – Exprudential limits – Expression of Sound Banking E-banking anking, Mobile Barlentification Numbertronic Cheque,	f banking- Classification of banks Banking & Banking Markets - F mmercial Banks - Credit Creation redit Control Measures - Quantita I in regulating and controlling bacene - Commercial banks and rura banks in the Indian Banking scen ing - Formulating loan policy - F aluating credit applicant - Loan s risk rating - Credit Scoring by CIF g, Any time Banking, Anywhere E king, Core Banking Automated er (PIN), Multiple Pin, Debit Carc	unctions of Months by commercial tive and Selectors. State Bandal financing—Inario actors influence upervision created and other BIL and other Teller Machinels, Credit Card	tem: Un odern co al Banks ctive Cre k of Indi Regiona cing loar dit appro agencies e Bankin nes (ATI ls, Smart	9 it Ba mme 8 dit ia – Ii l Rura n poli oving , and 8 g, VI),	hour nking reial hour tts al	s s	
Origin of — Branch Banks - B Unit:2 Central Ba controlmed special place Banks - Place Unit:3 Principles — Contents authority— INPA. Unit:4 Electronic Internet Ba Personal Ic Cards, Elec Unit:5 ECS, MIC	Banking Universal Balance Sheet of cool link – Functions – Cool link – Function of Cool link link link link link link link lin	f banking- Classification of banks Banking & Banking Markets - F mmercial Banks - Credit Creation redit Control Measures - Quantita I in regulating and controlling bate ene - Commercial banks and rura banks in the Indian Banking scen ing - Formulating loan policy - F aluating credit applicant - Loan s risk rating - Credit Scoring by CII g, Any time Banking, Anywhere E king, Core Banking Automated	unctions of Months by commercial and Selectors. State Bankal financing—Inario actors influence upervision creases and other and and other and oth	tem: Un odern co al Banks ctive Cre k of Indi Regiona cing loar dit appro agencies e Bankin nes (ATI ls, Smart	9 it Ba mme 8 dit a – It l Rur 9 n poli oving , and 8 g, M),	hour nking recial hour ts al hour	S S	
Origin of — Branch Banks - B Unit:2 Central Ba controlmed special place Banks - Place Unit:3 Principles — Contents authority— NPA. Unit:4 Electronic Internet Ba Personal Ic Cards, Elect Unit:5 ECS, MIC Clearing S	Banking Universal Balance Sheet of cool link – Functions – Cool link – Function of Cool link link link link link link link lin	f banking- Classification of banks Banking & Banking Markets – F mmercial Banks – Credit Creation redit Control Measures – Quantita I in regulating and controlling bacene – Commercial banks and rura banks in the Indian Banking scen ing – Formulating loan policy – F aluating credit applicant – Loan s risk rating - Credit Scoring by CII g, Any time Banking, Anywhere E king, Core Banking Automated er (PIN), Multiple Pin, Debit Card n, Cheque Clearance System, Deb	unctions of Months by commercial and Selectors. State Bankal financing—Inario actors influence upervision creases and other and and other and oth	tem: Un odern co al Banks ctive Cre k of Indi Regiona cing loar dit appro agencies e Bankin nes (ATI ls, Smart	y it Ba mme 8 dit ia – Ii l Ruri n poli oving , and 8 g, M), edit ind	hour nking recial hour ts al hour	S S	
Origin of — Branch Banks - B Unit:2 Central Ba controlmed special place Banks - Place Unit:3 Principles — Contents authority— NPA. Unit:4 Electronic Internet Ba Personal Ic Cards, Elect Unit:5 ECS, MIC Clearing S Transfer Unit:6	Banking Universal Balance Sheet of cool link – Functions – Cool link – Function of Cool link link link link link link link lin	f banking- Classification of banks Banking & Banking Markets – F mmercial Banks – Credit Creation redit Control Measures – Quantita I in regulating and controlling bacene – Commercial banks and rura banks in the Indian Banking scen ing – Formulating loan policy – F aluating credit applicant – Loan s risk rating - Credit Scoring by CII g, Any time Banking, Anywhere E king, Core Banking Automated er (PIN), Multiple Pin, Debit Card n, Cheque Clearance System, Deb al Time Gross Settlement) NEFT(Contemporary Issues	unctions of Months by commercial and Selectors. State Bankal financing—Inario actors influence upervision creases and other and and other and oth	tem: Un odern co al Banks ctive Cre k of Indi Regiona cing loar dit appro agencies e Bankin nes (ATI ls, Smart	y it Ba mme 8 dit ia – Ii l Ruri n poli oving , and 8 g, M), edit ind	hour nking reial hour ts al hour cy hour	S S	

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

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 FATHLA	TIME'S IN	S	S
CO5	S	S	buture S & Gala	S	S



Course code			L	T	P	С
Core 14		Corporate Accounting	4	-	-	4
Pre-requ	iisite	Basic knowledge about company and accounting	Syllabus 2022 Version 23			2-
Course O	bjectives:		,I	Į.		
The main	objectives of this co	ourse are to:				
 To pr To as To un 	ovide knowledge a sist the preparation derstand the accou	unting concepts of issue of shares and debentures bout redemption of preference shares and debent of final accounts of company nting procedure for valuing shares and goodwill for preparing accounts related to liquidation of company	ures	es		
_	Course Outcomes					
		n of the course, student will be able to:				
	entify the accounting bentures	ng procedures followed by companies for issue of	of shares	s and	K	(1
	nderstand the accound debentures	unting treatment relating to redemption of prefere	ence sha	res	K	(2
3 D	escribe the preparat	ion of final accounts of company			K	[2
4 A	pply the provisions	relating to calculation of value of shares and goo	odwill		K	3
5 A	pply the legal accor	anting tre <mark>atme</mark> nt f <mark>or preparing liquid</mark> ation accour	ıt		K	3
K1 - Ren	nember; K2 - Unde	rstand; K3 - Apply; K4 - Analyze; K5 - Evaluate	e; K6 –	Creat	e	
Unit:1		Issue of shares		16	hou	ırs
	hares : Par , Premiu ue – Underwriting	um and Discount - Forfeiture - Reissue – Surrenc	ler of Sl	hares	_	
Unit:2		ion of Preference Shares and Debentures			hou	ırs
	ion of Preference S	hares. Debentures – Issue – Redemption : Sinkin	g Fund			
Unit:3		Final Accounts		20	hou	irs
		es - Calculation of Managerial Remuneration.		10	1	
Unit:4	of Shares and Good	luation of Shares and Goodwill		18	hou	irs
Unit:5		Liquidation Statement	T	16	hou	
	on of Companies -	Statement of Affairs -Deficiency a/c.		10	Hou	115
Unit:6		Contemporary Issues			2 hou	ırs
	 ctures, online semin	<u> </u>				
		Total Lecture hours		90	hou	ırs
Text Boo	ok(s)		_1			
	. ,	aswamy Advanced Accounts New Delhi, Sultan	Chand.			
2 Adva	nced Accounting vo	olume II SP Iyengar Sultan Chand & Sons 2013	edition			

Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013

Reference Books

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 https://onlinecourses.swayam2.ac.in/cec20_mg17/preview					
2 https://onlinecourses.swayam2.ac.in/cec20_mg28/preview					
3 https://www.youtube.com/watch?v=7Hh5AIcuLFQ&list=PLiaygP8qeQGV8HHt-					
TTbaby5pYVHC2VMu					
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	С
Core 15	Auditing and Assurance	4	-	-	4
Pre-requisite	Basic knowledge about Auditing	Syllabus Version		202 23	2-

Course Objectives:

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.

Expect	ed Course Outcomes:				
On th	successful completion of the course, student will be able to:				
1	Enumerate the basic principles of auditing K	K1			
2	Remember the procedure for audit engagement and Documentation. K	K1			
3	Understand the audit procedure for obtaining the audit evidence and internal control				
4	Apply the techniques of test checking and review analytical procedures. K	K3			
5	Analyze the analytical review procedures for audit payments				
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:	Nature of Auditing 18 hou and Planning	urs			

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 auditof financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.

Unit:2	Audit evidence and	16 hours
	Internal Control	

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

	Unit:3	Analytical review	18- hours
		procedures	
г	11.70 6		. 1.50

Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.

Unit:4	Audit of Receipts	20- hours

. 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 andliabilities. Unit:5 **Company Audit** 16-- hours 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 Unit:6 **Contemporary Issues** 2 hours Expert lectures, online seminars – webinars Total Lecture hours **90--** hours Text Book(s) Auditing and Assurance Varsha Ainapure & Mukund Ainapure, PHL Private Limited, New Delhi 2009, 2nd Edition. Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014. Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007. Reference Books 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.] https://www.coursera.org/learn/auditing-part1-conceptual-foundations 2 https://www.youtube.com/watch?v=vCzgtBRzeh0 3 https://www.voutube.com/watch?v=CKfwXpOse4E

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 Designed By:

Course	2		L	Т	P	C		
Core 16		Direct Tax-I	3	-	-	4		
Pre-re	quisite	te Basic knowledge about Tax Syllabus Version 20				2-		
	Objectives:		•					
The mai	n objectives of this co	ourse are to:						
2. To 3. To Pro 4. To	 To familiarize with calculation of income from Salaries and house property To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources To provide the knowledge about the provisions for calculation of income from capital gains 							
	d Course Outcomes		ity of this	Idivida	u1.			
_		n of the course, student will be able to:						
1	•	erminologies related to income tax			K	<u> </u>		
2		hod of calculating and levying tax for incom	e from sal	aries	K	<u> </u>		
3	from business or pro	x laws and available provisions for computations for computations and other sources			K	3		
4	Apply tax provisions	applicable to calculate tax for income from	capital gai	ins	K	3		
5	Analyse the self-ass	essment of income and computation of tax 1	iability		K	[4		
K1 - R	emember; K2 - Unde	rstand; K3 - <mark>Apply; K4 - Analyze; K5 - Eva</mark>	luate; K6	– Creat	te			
Unit:1		Income Tax Act		17	hou	irs		
		Income –tax Act, 1961 – Basis of charge; R				3		
		s – Concepts of pervious year and assessme						
		ome; Income deemed to be received / deeme	d to accrue	e or ari	se in			
Unit:2		ot form part of total income		20	hou			
		ne from Salaries and House Property e from House Property		20	nou	IS		
Unit:3		ome from Business or Profession		16	hou	ırs		
	e from Business or Pr				1100			
Unit:4	Income f	rom Capital Gains and other Sources		15	hou	ırs		
Income	from Capital Gains –	Income from other sources	,					
Unit:5	(Computation of Tax Liability		20	hou	rs		
		luded in assesses total income – Aggregation						
		losses – Deductions from gross total income				al		
		pates and relief's – Provisions concerning ad			ζ.			
Unit:6		ment of Individual- Provisions for filing of r Contemporary Issues			2 hou	ırc		
	lectures, online semin				- 110U			
Lapert	lectures, ominic semin	Total Lecture hou	IPC .	00	hou			
Tr 4 P	a a lz (a)	Total Lecture nou	11.5	9U	1100	112		
Text B	, ,	iga V D Cour & D D Norong						
	•	tice - V.P.Gaur & D.B.Narang tice - H.C.Mehrotra and S.P.Goyal						
∠ IIIC0	ome tax faw and prac	ice - 11.C.memona and S.F.Goyai						

3 Income tax law and practice - Bhagwathi Prasad					
Reference Books					
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1 https://onlinecourses.swayam2.ac.in/cec20_cm03/preview					
2 https://www.youtube.com/watch?v=_1_lZv-jEVY					
3 <u>https://www.youtube.com/watch?v=q1bdHJdobDI</u>					
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
		:28.6016	க்கழகம், க		



Course code	TITLE OF THE COURSE	L	T	P	C
Core- 17	Indirect Taxes	4	-	-	4
Pre-requisite	Kasic knowledge in fav	Syllabus Version		202: 23	2-

Course Objectives:

The main objectives of this course are to:

- 1. To understand the applicability of indirect taxes and methods of levying in India
- 2. To familiarize with the calculation and execution of goods and service tax in India
- 3. To provide knowledge about the Levy and Collection under GST
- 4. To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act
- 5. To understand the applicability of custom law in India

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various concepts relating to Indirect tax regime in India	K1
2	Analyze the concept and applicability of GST in businesses	K4
3	Compare the GST regime with other indirect tax laws prior to it	K2
4	Describe the applicability of GST system in own business and other prototyes	K2
5	Examine the custom law and related duties and taxes	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Nature of Taxes 15-- hours

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features - Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues

Unit:2 Goods and Services Tax 13-- hours

Good and Services Tax in India - Introduction - Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept - CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

Unit:3 Levy and Collection of GST 15-- hours

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

Unit:4 Integrated Goods and Services Tax Act 15- hours

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill

unc	ler GST: M	eaning and Applicability. Filing of Returns: Types of GST Retu	rns and their Due					
Dat	tes.							
U	nit:5	Customs Laws	15 hours					
Intr	oduction to	Customs Laws in India: The Customs Act 1962 - The Customs	Tariff Act 1975 -					
Bas	Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of							
Val	luation- Aba	atement of Duty on Damaged or Deteriorated Goods - Customs	Duty Draw Back.					
	nit:6	Contemporary Issues	2 hours					
E	pert lecture	es, online seminars – webinars						
		Total Lecture hours	75 hours					
Te	ext Book(s)							
1								
		axes Law and Practice - V.S.Datey. Taxmann Publications, Nev						
2		axes: GST and Customs Laws - R.Parameswaran and P.Viswan	athan,					
		blications, Coimbatore.						
K	eference B							
1		and Practice - S.S.Gupta, Taxmann Publications, New Delhi.						
2	Indirect T	axation - V.Balachandran. Sultan Chand & Co. New Delhi						
R	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1		/www.voutube.com/watch?v=v9M58U tPU						
		(A)						
2	la 44 m a v /	Verneral versitivity and a second versities of AAAA						
2		/www.youtube.com/watch?v=wlTlmee8AMA						
3	https:/	<u>//www.youtube.com/watch?v=a_hqVj_3YLc</u>						
		Community						
Co	ourse Desig	ned 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	

Core 18 BANKING AND INSURANCE LAW 3		L 1	Г	P	C
	(3 -	•	-	3
Pre-requisite Basic Knowledge of Banking Insurance Law Sylla Ver	Pre-requisite			2022	2-23

Course Objectives:

The main objectives of this course are to:

- 1. To enable the students to understand the Concepts of Banking and its Functions
- 2. To understand Negotiable Instrument Act.
- 3. To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions.
- 4. To Study the Objectives and functions of IRDA

Expected Course Outcomes:				
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			

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1	BANKER AND CUSTOMER	8 hours

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.

Unit:2 NEGOTIABLE INSTRUMENT ACT 9-- hours

 $Negotiable\ Instrument\ Act\ -\ Crossing\ -\ Endorsement\ -\ Material\ Alteration\ -\ Payment\ of\ cheques\ :\ Circumstances\ for\ dishonour\ -\ Precautions\ and\ Statutory\ Protection\ of\ Paying\ and\ Collecting\ Banker.$

Unit:3 INSURANCE 8-- hours

Insurance: Meaning - Functions - Principles: General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

Unit:4LEGAL DIMENSION OF INSURANCE7- hoursLegal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act, 1956 – GeneralInsurance Business Act, 1932 – Consumer Protection Act, 1986.

Uı	nit:5	IRDA	11 hours
		on - Composition of Authority - Duties, Powers and Functions - P	
Αι	uthority - D	uties, Powers and Functions- Powers of Central Government in IR	DA Functioning
	nit:6	CONTEMPORARY ISSUES	2 hours
Ex	pert lecture	es, online seminars – webinars	
		Total Lecture hours	45 hours
Te	ext Book(s)		
1		"Banking Theory, Law and Practice", Sultan & Chand Ltd.	
2	Gordon ar	nd Nataraj, "Banking Theory, Law and Practice", Himalaya Publish	ning House
3	M.L. Tanı	nan, "Banking Law and Practice", Thacker & Co Ltd	
Re	eference Bo	ooks	
1	B.S Bod	la, M.C. Garg & K.P. Singh, "Insurance - Fundamentals, Environm	ent &
	Procedur	res", Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.	
2	M.N. Mi 2006	shra, "Insurance – Principles and Practice", S.Chand& Company I	td., New Delhi,
		is Car	
Re	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://w	ww.youtube.com/watch?v=vqmMxbHufQk&list=PLH-J9IY9-	
	<u>DpNk9b</u>	gsORjIFW46SANwtSDE	
2	https://w	ww.youtube.com/watch?v=vqmMxbHufQk	
3		ww.youtube.com/watch?v= <mark>oxzmP7sjCRQ&list=PLBbC</mark> yJkOLBn	n-
	m99E5v	hk4owllgJK6aiT2	
Co	ourse Desig	ned By:Sathiyavanisathiyavanis@skacas.ac.in	

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

S- Strong; M-Medium; L-Low



Course code		TITLE OF THE COURSE	L	T	P	C
Core - 19		Accounting for Managerial Decisions	4	-	-	4
Pre-requisite		Basic accounting about knowledge	Syllab Versio		2022	2-23
Course Object						
The main object	tives of thi	is course are to:				
		nagement accounting				
		cial statements using ratio analysis				
		ng capital of business				
		making using marginal costing				
J. 10 assist i	n preparing	budget and budgetary control				
Expected Cou	rse Outcor	mes:				
		etion of the course, student will be able to:				
1 Familiarize with the basic concepts of Management accounting						2
2 Analyze the financial statements using ratio analysis						4
3 Determine the working capital of the business						3
4 Justify decision making using marginal costing					K	
5 Formulate budget and exercising budgetary control						3
		nderstand; K3 - Apply; K4 - Analyze; K5 - Evaluat	e· K 6 - (Teat		
KI - Kememe	C1, 112 - O1	inderstand, KS - Appry, K4 - Amaryze, KS - Evaluate	c, 10 - v	Cican		
Unit:1		Nature of Management Accounting		15	hou	rs
	ccounting	– Meaning – Objectives and Scope – Relationship b	etween			
		nting and Financial Accounting.				
Unit:2		Ratio Analysis			hou	rs
Ratio Analysi Sheet.	s – Analysi	is of liquidity – Solvency and Profitability – Constru	iction of	Bala	nce	
Unit:3		Working Capital Management		20	hou	rs
Working Capi Cash Flow Ar		ing capital requirements and its computation – Fund	d Flow A	Analy	sis an	ıd
Unit:4		arginal Costing and Break Even Analysis		18	hou	rs
Marginal cost	ing and Bre	eak Even Analysis – Managerial applications of mar	ginal co	sting	_	
	nd limitation	ons of marginal costing.				
Unit:5		Budgeting and Budgetary Control			hou	rs
		y control – Definition – Importance, Essentials – Cl t – Preparation of cash budget, sales budget, purcha				1
budget, flexib		r Treparation of easir budget, sales budget, purcha	se budgi	٠, ١١١١	iiC11a	L
Unit:6		Contemporary Issues		2	2 hou	rs
Expert lecture	s, online se	eminars – webinars				
				0.0		
		Total Lecture hours		90	hou	rs
Text Book(s) 1 Management		ting - Principles & Practice, Sashi K Gupta & R.K.S	71	17 1		

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

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



Cours				L	T	P	C
Core 2		Direct Tax-II		3	-	-	4
Pre-r	equisite	Basic knowledge about tax		abus sion		202 23	2-
Course	e Objectives:				ı		
The ma	ain objectives of this co	ourse are to:					
1. To g Firms.	ain knowledge to solv	e simple problems concerning assesses with	th the stat	tus of	HUI	F and	
2. To p	2. To provide insight on the provisions for assessment of AOP and Companies						
3. To u	nderstand the provisio	ns relating to the assessment of cooperativ	e societie	es			
4. To a	pply tax procedures re	ating Appeals and Provisions, Penalties ar	nd Prosec	ution			
•		e in computation of wealth tax					
_	ted Course Outcomes	-					
		n of the course, student will be able to:					
1		ovisions relating to assessment of HUF and	d firms			K	<u> </u>
2	=	provisions for assessing AOP and Compar					2
3		ures for assessing the cooperative society					<u> </u>
4		for appeals, Provisions, Penalties and Pros	secution				<u> </u>
5		sions applicable to assess wealth tax	A A				<u></u>
_	_	rstand; K3 - Apply; K4 - Analyze; K5 - Ev	valuate: k	<u> </u>	Creat		
Unit:		Tr J	,			hou	ırs
Asses	sment of HUF, Firms.	WATHIAR UNINE					
Unit:		Combutore 66			20	hou	irs
	sment of AOP and Co	npanies Spain of 2 winds					
Unit:		ATE TO ELL.				hou	ırs
Asses benefi		societies, Assessment in special cases, Ass	sessments	s of F	ringe	•	
Unit:					15	hou	irs
	s and Provisions, Pena	lties and Prosecution.					
Unit:					13	hou	ırs
Wealt	h Tax.						
Unit:	Unit:6 Contemporary Issues 2				2 hou	ırs	
Exper	t lectures, online semi	nars – webinars					
		Total Lecture ho	ours		90	hou	irs
Text 1	Book(s)		l l				
		ice - V.P.Gaur & D.B.Narang					
		ice - H.C.Mehrotra and S.P.Goyal					
	•	ice - Bhagwathi Prasad					
Refer	ence Books						

Page 59 of 81

Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy

Rela	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://onlinecourses.swayam2.ac.in/cec20_cm03/preview
2	https://www.youtube.com/watch?v=N-
	Y6ylnNl7s&list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj
3	https://www.youtube.com/watch?v=q1bdHJdobDI
Co	ourse 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	e			L	T	P	C
Core 21	L	Enterprise Information Strategic Management	•	3	-	-	4
Pre-re	quisite	Basic knowledge about		Syllabu Version		2022- 23	
Course	Objectives:	,		1			
.To deve	lop an understand	ing of technology enabled Inform	ation Systems.				
. To kno	w about impact or	n enterprise – wide processors, risi	ks and controls and Co	mputing '	Гесһпо	logie	s.
	-	Information System and its comp		1 0		U	
	ed Course Outo						
		pletion of the course, student w					
1	Understand about Enterprise Business Processes, Automated Business Processes, and basics of Information Systems				K	[1	
2		about Information Systems' Audit	ina			IZ	2
3		Computing Technologies, Risks an		nepoete			3
	·	Understand; K3 - Apply; K4 -		•	Crost		
Unit:1		Oliderstand, K3 - Appry, K4 -	Anaryze, R 5 - Evalue	ate, K 0 -		hou	I MC
		e Business Processes – Automated	d Davis and Dunanage E			nou	113
Unit:2		cesses – Regula <mark>tory and Complia</mark>	3.0		18	hou	ırs
Unit:2 Integrated Modules Analytics ystems' egregation	d ERP and Non-Integrated their integrated and Business Integrated and Controls – Controls of Duties	ntegrated Systems – Risks and Continuous and accountinuous and accountinuous and accountinuous and accountinuous and accountinuous accountinuo	ntrols. Audit of ERP S ng systems – Reporting components of Information	ig Systen	Busine and I ms – Ir tems'	ess Pro MIS. nform Audit	oce Da atio
Unit:2 Integrated Modules Analytics Systems' egregation Unit:3	d ERP and Non-In and their integra and Business Inte and Controls — Con of Duties	ntegrated Systems – Risks and Coion with financial and accounting ligence -Information Systems – Classification of Information Systems	ntrols. Audit of ERP S ng systems - Reporting Components of Informatems' Control - Inform	g Systention Systeation Sys	Busine and I ms – Ir tems' A	ess Pro MIS. nform Audit	oce Da atio
Unit:2 Integrated Modules Analytics Systems' degregation Unit:3 Introdu — Work	d ERP and Non-Integral and Business Integral and Controls — Con of Duties ction to E-Common flow Diagram for the E-Common flow Diagram flo	ntegrated Systems – Risks and Coion with financial and accounting ligence -Information Systems – Collassification of Information Systems – Collassification of Information Systems – Collassification of Information Systems – Collaboration Systems –	ntrols. Audit of ERP S ng systems - Reporting Components of Informations. Components of Informations. Control - Informations.	ng Systemation Systemation Systemation Systemation Systemation Systematical Systema	Busine and I ms – Ir tems' A	ess Pro MIS. nform Audit hou	oce Da atio
Unit:2 Integrated Modules Analytics Systems' Segregation Unit:3 Introdu — Work	d ERP and Non-In and their integra and Business Integra and Controls – Con of Duties ction to E-Common of Diagram for the Dia	ntegrated Systems – Risks and Coion with financial and accounting ligence -Information Systems – Classification of Information Systems – Colored Color	ntrols. Audit of ERP S ng systems - Reporting Components of Informations. Components of Informations. Control - Informations.	ng Systemation Systemation Systemation Systemation Systemation Systematical Systema	Businen and I ms – Ir tems' A	ess Pro MIS. nform Audit hou	oce Da atio
Unit:2 Integrated Modules Analytics Systems' Segregation Unit:3 Introdu – Work Comme Unit:4 . Strat Missio	d ERP and Non-In and their integra and Business Integra and Controls – Con of Duties ction to E-Common aflow Diagram for the Control Payler on and Objectives on and Objectives	ntegrated Systems – Risks and Coion with financial and accounting ligence -Information Systems – Collassification of Information Systems – Collassification of Information Systems – Collassification of Information Systems – Collaboration Systems –	ntrols. Audit of ERP S ng systems Reporting Components of Informatems' Control – Inform ce – Architecture of New ols – Guidelines and la rategic management	g System tion System ation System tworked Sws gover impera	Businen and I ms – Ir tems' A systems ning E-tive;	ess Promises	Da ationing Irs
Unit:2 Integrated Modules Analytics Systems' Segregation Unit:3 Introdu – Work Comme Unit:4 . Strate Mission SWOT Unit:5	d ERP and Non-In and their integra and Business Integra and Controls – Con of Duties ction to E-Commodification Diagram for the E-Commodification of Digital Payor and Controls – Controls – Digital Payor and Controls – C	ategrated Systems – Risks and Colion with financial and accounting ligence -Information Systems – Classification of Information Systems – Classification of Information Systems – Components for E-Commerce E-Commerce Risks and Control ments – Computing Technologies ent: Meaning and nature; Str.; Strategic levels in organization S Matrix, Portfolio Analysis	ntrols. Audit of ERP S ng systems Reporting Components of Informatems' Control – Inform ce – Architecture of Net class – Guidelines and la rategic management ns-Strategic Analysis	tworked Sws gover	Businen and I ms – Ir tems' A systems ning E tive; onal Ar 16	hou Nisicallysia	oce Da ation ing on, is-
Unit:2 Integrated Modules Analytics Systems' Segregation Unit:3 Introduction—Work Comme Unit:4 Strate Mission SWOT Unit:5 Function Production Control	d ERP and Non-In and their integra and Business Integra and Controls – Con of Duties ction to E-Commodification Diagram for the E-Commodification of Digital Pays and Controls – Digital Pays and Controls – Con	ntegrated Systems – Risks and Coion with financial and accounting ligence - Information Systems – Colassification of Information Systems – Colassification of Information Systems – Components for E-Commerce E-Commerce Risks and Control ments – Computing Technologies ent: Meaning and nature; Startegic levels in organizatio	ntrols. Audit of ERP S ng systems - Reporting Components of Informations? Control - Informations? Control - Informations. The ce - Architecture of New Pols - Guidelines and la service and services. The control - Informations are services and services are given an agement and services. Analysis are services are given an agement and services. Marketing strategic are strategy. Marketing strategic are strategy. Strategic are given an agement and services are services are services are services.	ing System stion System strong	18 Busine n and I ms – Ir tems' A 18 systems ning E 18 tive; onal Ar 16 ancial ements	hou s- hou s- hou strataation	urs Oce Da atio ing urs on, is- teg ar
Unit:2 Integrated Modules Analytics Systems' Segregation Unit:3 Introdu - Work Comme Unit:4 . Strat Mission SWOT Unit:5 Function Product control	d ERP and Non-In and their integra and Business Integra and Controls – Con of Duties ction to E-Common of Digital Pay and Controls – Digital Pay are and Objectives on and Objectives on and Strategy: Fortion strategy, I Business gement, Six Signal of Expression of of Exp	rece – Components for E-Commerce rece – Computing Technologies ent: Meaning and nature; Strategic levels in organization S Matrix, Portfolio Analysis ormulation of Functional Strategicies strategy, Human reservorcess: Business Process	ntrols. Audit of ERP S ng systems — Reporting Components of Informations, Control — Informations, Cont	ing System stion System strong	18 Busine n and I ms – In tems' A 18 systems ning E tive; nal An 16 ancial ementa ng, Tot	hou s- hou s- hou strataation	urs Da atio ing urs on, is- urs aria
Unit:2 Integrated Modules Analytics Systems' Segregation Unit:3 Introdu – Work Comme Unit:4 Strate Mission SWOT Unit:5 Function Production Control Manage Unit:6	d ERP and Non-In and their integra and Business Integra and Controls – Con of Duties ction to E-Common aflow Diagram for the cree – Digital Payor and Objectives on and Objectives on and Strategy: Fortion strategy, It. Business gement, Six Signates	rice – Components for E-Commerce re-Components for E-Commerce re-Computing Technologies ent: Meaning and nature; Strategic levels in organization S Matrix, Portfolio Analysis ormulation of Functional Strategistics strategy, Human researces: Business Process in Contemporary Strategic Issue	ntrols. Audit of ERP S ng systems — Reporting Components of Informations, Control — Informations, Cont	ing System stion System strong	18 Busine n and I ms – In tems' A 18 systems ning E tive; nal An 16 ancial ementa ng, Tot	hou S- hou S- hou stratation	urs Da atic ing urs on, is- urs anialit
Unit:2 Integrated Modules Analytics Systems' Segregation Unit:3 Introdu – Work Comme Unit:4 Strate Mission SWOT Unit:5 Function Production Control Manage Unit:6	d ERP and Non-In and their integra and Business Integra and Controls – Con of Duties ction to E-Common aflow Diagram for the cree – Digital Payor and Objectives on and Objectives on and Strategy: Fortion strategy, It. Business gement, Six Signates	rece – Components for E-Commerce E-Commerce Risks and Control Rece - Components for E-Commerce Risks and Control Rece - Computing Technologies Rent: Meaning and nature; Str.; Strategic levels in organization S Matrix, Portfolio Analysis Remulation of Functional Strategic Strategy, Human researces: Business Process and Contemporary Strategic Issues Contemporary Strategic Issues Seminars – webinars	ntrols. Audit of ERP S ng systems — Reporting Components of Informations, Control — Informations, Cont	is Systemation Systemation Systemation Systemation Systemation Systematics are supported by the systematic by the systematics are supported by the systematics are su	Businen and I ms – Ir tems' A systems ning E sive; onal Ar ancial ements ng, Tot	hou S- hou S- hou stratation	urs oce Da atic ing urs on, is- urs anialit
Unit:2 Integrated Modules Analytics Systems' Segregation Unit:3 Introdu - Work Comme Unit:4 Strat Mission SWOT Unit:5 Function Product control Manag Unit:6 Expert	d ERP and Non-In and their integra and Business Integra and Controls – Con of Duties ction to E-Common aflow Diagram for the cree – Digital Payor and Objectives on and Objectives on and Strategy: Fortion strategy, It. Business gement, Six Signates	rece – Components for E-Commerce E-Commerce Risks and Control Rece - Components for E-Commerce Risks and Control Rece - Computing Technologies Rent: Meaning and nature; Str.; Strategic levels in organization S Matrix, Portfolio Analysis Remulation of Functional Strategic Strategy, Human researces: Business Process and Contemporary Strategic Issues Contemporary Strategic Issues Seminars – webinars	ntrols. Audit of ERP S ng systems - Reporting Components of Informations, Control - Informations, Cont	is Systemation Systemation Systemation Systemation Systemation Systematics are supported by the systematic by the systematics are supported by the systematics are su	Businen and I ms – Ir tems' A systems ning E sive; onal Ar ancial ements ng, Tot	houstrate ation calQue	urs oce Da atio ing irs on, is- ieg ar ali
Unit:2 Integrated Modules Analytics Systems' Segregation Unit:3 Introduction — Work Comme Unit:4 Strate Mission SWOT Unit:5 Function Production Manage Unit:6 Expert Text B A T S.C.	d ERP and Non-In and their integra and Business Integra and Controls – Con of Duties ction to E-Common of Digital Pay and Controls – Digital Pay are and Objectives on and Objectives on and Strategy; For the Strategy, I Business are and Significant of Sook(s) Fext Book of Information of End of Sook (s) Fext Book of Information of End of Sock (s) Fext Book of Information of End of Sock (s)	rce – Components for E-Commerce re-Components for E-Commerce re-Computing Technologies ent: Meaning and nature; St.; Strategic levels in organization S Matrix, Portfolio Analysis ormulation of Functional Strategistics strategy, Human reserved responses that the strategic levels in Organization of Sunctional Strategistics strategy, Human reserved responses to the strategic levels in Organization of Sunctional Strategistics strategy, Human reserved r	ntrols. Audit of ERP S ng systems — Reporting Components of Informations. Components of Informations. Control — Informations.	ag System tion System tion System tion System tion System tworked Start two system two section imperates as Situation tegy, fing implication in the system tegy implication to the system to the syste	18 Busine n and I ms – In tems' A 18 systems ning E 18 tive; nal An 16 ancial ementa ng, Tot	hou stratation talQu hou mi,	urs Datio atio ing urs on, is- urs ali urs

	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, 1
	stEdition 2004
5	Quality Management, K.Shridara Bhatt, Himalaya Publishing House, 1 st edition 2007.
Re	eference Books
1. C	CA – Inter Study Material, ICAI
2. CA	A IPCC IT & SM, CA Deepak Saini- Make my Delivery
3.Q	uality Management, Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine,
Tata	McGraw Hill, 3 rd edition 2009
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://nptel.ac.in/courses/110/108/110108047
2	https://nptel.ac.in/courses/122/105/122105024
3	https://onlinecourses.swayam2.ac.in/imb20_mg33/preview

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	S

Course Designed By:

Course code		TITLE OF THE COURSE	L	T	P	C
Core 22		CYBER LAW	3	3 -		3
Pre-requ	isite	Basic Knowledge of Cyber Law	Syllab Versio	2022-23		
Course Object						
The main obje	ectives of t	this course are to:				
electronic of 2. To Study the	contracts he Technic	wledge on the basic concepts which lead to the forcal aspects of Cyber Security and Evidence Aspects on Information Technology Act and EDI		exec	ution	of
	Kiio wicage					
Expected Cou	urse Outc					
On the succe						
On the succe	ssful comp	omes:		-	K 1	
On the succe	ssful comp s the conce	omes: pletion of the course, student will be able to:			K1 K2	
On the succe 1 Discuss 2 Describ	ssful comp s the conce be Cyber S	omes: pletion of the course, student will be able to: epts of Cyber law and Cyber Space		-		
On the succe 1 Discuss 2 Describ 3 Explain	ssful comp s the conce be Cyber S n the Evide	omes: pletion of the course, student will be able to: epts of Cyber law and Cyber Space Security technical aspects.		-	K2	
On the succe 1 Discuss 2 Describ 3 Explair 4 Unders	s the conce be Cyber S In the Evidentand the E	omes: pletion of the course, student will be able to: epts of Cyber law and Cyber Space Security technical aspects. ence Aspects.		-	K2 K1	

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.

Unit:2 SECURITY ASPECTS 12-- hours

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.

Unit:3 EVIDENCE ASPECTS 12-- hours

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.

Unit:4 GLOBAL TRENDS 10-- hours
Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit:5 THE INFORMATION TECHNOLOGY ACT 2000 12-- hours

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.

_	it:6	CONTEMPORARY ISSUES	2 hours
Ex	pert lecture	es, online seminars – webinars	
		Total Lecture hours	60 hours
Te	xt Book(s)		
1	The India	n Cyber Law: Suresh T. Viswanathan, Bharat Law House, New De	elhi
Re	lated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://w	ww.youtube.com/watch?v=KtuCsBlJXk8	
2	https://w	ww.youtube.com/watch?v=6srnawS4PLQ&list=PLX0Im12KwTw	<u>lm-</u>
	jOWfFqe	ejg8go7JBj72J	
3	https://w	ww.youtube.com/watch?v=SCgc55vtd6M	
,			
Co	urse Desig	ned By:Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in	

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

S- Strong; M-Medium; L-Low



Course code			L	T	P	C
Elective	1 A)	Financial Management	4	-	-	2
Pre-rec	quisite	Knowledge about Finance and accounting	Syllabus Version		2022- 23	
Course (Objectives:		,			
	n objectives of this co					
-		amework for considering management of finance				
		lentify and analyze various sources of raising fina				
		out lease financing and framing optimum capital				
		elating to financing of working capital and invest				
		nowledge about management of determinants of	capitai s	tructi	ıre	
	d Course Outcomes					
		n of the course, student will be able to:			1	
		ons of finance and goals of business				[1
2	Identify the appropria	ate source of finance suitable to the business			K	2
	Apply the concepts to structure	o enable financial planning and framing of optim	um capi	tal	K	[3
	Analyse the working requirements	capital requirements and factors determining the	;		K	[4
	•	gement of earnings available in the business			K	2
		rstand; K3 - Apply; K4 - Analyze; K5 - Evaluate	e: K 6 – 0	Create		
Unit:1		Functions of Finance			hou	rs
	on of financial-mana	gement, scope and objectives of financial manag	ement -			
budgeti Various	ng: Capital Budgetin Capital Budgeting T	g Process, Project formulation & Project Selection Cechniques; Payback Period Method, Average range Benefit-Cost Ratio, Capital Rationing.	on, Intro	ducti	on to	
Unit:2	,	Sources of Finance		12	hou	rs
	s of Long term funds: affecting long term for	Equity shares, Preference shares, Debentures, Punds requirements.	ublic de	posit	S,	
Unit:3		Lease Financing		12	hou	ırs
Lease f	inancing: Concept, ty	pes. Advantages and disadvantages of leasing. (Capital S	Struct	ure:	
		acture, Capital Structure Theories, Cost of Capital	al, Oper	ating	and	
	al Leverage.					
Unit:4		Vorking Capital Management			hou	rs
	capital requirements	actors affecting working capital requirements, Do , Sources of working capital.	etermini	ng		
Unit:5		Factors of Capital Structure		12	hou	rs
_	d policy, Forms of D	rnings: Retained earnings & Dividend Policy, Coividends, Dividend Theories, Bonus Shares, .EV				
Unit:6		Contemporary Issues		2	hou	irs
Expert	lectures, online semii	nars – webinars	1			
_		Total Lecture hours		60	hou	rs

Te	ext Book(s)				
1	S N Maheshwari, Financial Management Principles and Practice.				
2	Khan and Jain, Financial Management.				
3	Sharma and Sashi Gupta, Financial Management				
Re	Reference Books				
IM	Pandey, Financial Management.				
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]				
1	https://nptel.ac.in/courses/110/107/110107144				
2	https://onlinecourses.swayam2.ac.in/cec20_mg05/preview				
3	https://onlinecourses.swayam2.ac.in/cec20_mg10/preview				
Co	ourse Designed By:				

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

Course code			L	T	P	C
Elective 1 B)	Entrepreneurial Development	4	-	-	2
Pre-requisi	Pre-requisite Knowledge about business Syllabus rsion					
Course Obje						
•	jectives of this cou					
		oncepts of entrepreneurship and related initia	atives			
		the setting up of startups and projects				
		stitutional services to entrepreneur out various financial support available to the	entrenr	onolli	*C	
		out various infancial support available to the				
	ourse Outcomes:	out various substates and meentives available	c for cm	порт	nears	
_		of the course, student will be able to:				
		nce and role of entrepreneurship as an econo	mic		K1	
	ectivity	nee and role of entrepreneurship as an econo	iiic		121	
		us forms of setting up a startup and project n	nanagen	nent	K2	
		rious institutional services to entrepreneur			K2	
		financial support available to the entreprene	eurs		K4	
	<u> </u>	rious subsidies and incentives available for			K2	
entrepreneurs						
K1 - Remer	nber; K2 - Unders	stand; K3 - A pply; K4 - An <mark>alyze; K5 - Evalu</mark>	iate; K 6	- Cre	eate	
Unit:1		Nature of Entrepreneurship		1	0 ho	urs
Concept of	entrepreneurship:	Definition Nature and characteristics of ent	reprene	ırshij) —	
		neurship ph <mark>ases of EDP. Develop</mark> ment of wo		repre	neur &	ځ
		self employ <mark>ment of women co</mark> uncil scheme) .			
Unit:2		art-up and Project Mangement			2 ho	urs
		dentification – selection of the product – prosis, Project Report.	oject for	mulat	tion	
Unit:3		Financial Assistance - I		1	2 ho	urs
	l service to entreprocommercial bank.	reneur – DIC, SIDO, NSIC, SISI, SSIC, SID	CO – I7	COT	T, IIC,	
Unit:4		Financial Assistance - II		12 hour		
		eneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDC	S, LIC	and C	GIC,	
-		rcial bank venture capital.				
Unit:5		Incentives and Subsidies			2 ho	urs
		bsidied services – subsidy for market. Transp			-	
assistance - substitution		to SSI role of entrepreneur in export promoti	on and i	mpoi	rt	
Unit:6	·	Contemporary Issues			2 ho	ur
Expert lectu	ıres, online semina	- ·				
		Total Lecture hours		6	0 ho	urs
Text Book(<u>(s)</u>					
	•	pment – C.B.Gupta and N.P.Srinivasan				
		oreneurship and Small Business –RenuArora	&S.KI.\$	Sood		
3 Entre	preneurial Develo	pment – S.S.Khanka				

Reference Books						
Entrepreneurial Development – S.G.Bhanushali						
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1 https://nptel.ac.in/courses/110/106/110106141						
2 https://onlinecourses.nptel.ac.in/noc20_mg46/preview						
3 https://www.youtube.com/watch?v=1RtZEk4J8X8						
Course Designed By:						

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

Course code				L	T	P	C
Elective 1 C)	Micro Finance		4	-	-	2
Pre-requisi	te	Knowledge about Finance		Syllabus rsion		2022-23	
Course Obje	ectives:						
J	jectives of this cou						
-	-	wledge of the micro financing system					
•		me generating activities under mici	ofinance				
		ethodology for rating	1 .				
		ies for pricing of microfinance proc	iucts				
		es for transforming NGO's					
	ourse Outcomes:	of the course student will be able to					
		of the course, student will be able t				17.1	
		ent scenario of rural financial syste				K1	
		income generating activities in mic				K3	3
3 A	Apply the credit ra	ting methodology for rating credit v	vorthiness			K3	}
4 A	Analyze the variou	s strategies for pricing of microfina	nce produc	ets		K4	
5 U	5 Understand the transforming measures of NGO's)
K1 - Remer	nber; K2 - Unders	tand; K3 - Apply; K4 - Analyze; K	5 - Evaluat	e; K6	– Cr	eate	
Unit:1	I	ndian R <mark>ural</mark> Financial S <mark>ystem</mark>			1.	3 ho	urs
Overview	of Microfinance:	Indian Rural financial system,	introductio	on to	Mic	rofina	nce,
Microfinance	ce concepts, prod	lucts, (savings, credit, insurance,	pension, e	quity,	leas	sing, 1	nire-
-		e in kind, Microremittances, Micro				_	
		ric models viz. SHG, Grameen, a				ants S	HG
		lel, SGSY model, <mark>Gramee</mark> n Bangla					
		oranded primitive models) Emergin	O 1				e in
	vise cases, Emergi	ng Global Microfinance practices.	Need of Mi	crofin			
Unit:2		Overview of Microfinance		N		0 ho	ours
		Income generating activities and Mi					io
,	•	nalysis including sources. Technolo vsis. Logical framework, Implement	•			COHOIL	IIC
Unit:3		isis. Logicai framework, mipiemeni	lation & Wi	OIIItOI		2 ho	11PC
		edit Delivery Methodology					uis
		edit Delivery Methodology Credit Lending Models: Associa	tions: Rank	Guar	antee	AC.	
Credit Deliv	very Methodology	: Credit Lending Models : Associa					
Credit Deliv Community	very Methodology Banking, Cooper	: Credit Lending Models : Associa atives, Credit Unions, Grameen Mo	del, SHG,	Indivi	dual,		ial
Credit Deliv Community Intermedian	very Methodology Banking, Cooper	: Credit Lending Models : Associa	del, SHG,	Indivi	dual,		ial
Credit Deliv Community	very Methodology Banking, Cooper ies, Could be indiv	: Credit Lending Models : Associa atives, Credit Unions, Grameen Mo	del, SHG,	Indivi	dual, l Con		
Credit Deliv Community Intermedian banks) Unit:4	very Methodology Banking, Cooper ies, Could be indiv	: Credit Lending Models : Associa atives, Credit Unions, Grameen Mo vidual lenders, NGOs, micro credit	odel, SHG, programme	Indivi es, and	dual, l Con	nmerci	
Credit Deliv Community Intermedian banks) Unit:4 Pricing of M biding, etc. F	very Methodology Banking, Cooper ies, Could be indiv	: Credit Lending Models : Associa atives, Credit Unions, Grameen Movidual lenders, NGOs, micro credit Pricing of Microfinance cts: Purpose base, Activity base, Educts, Amount of savings base, Attivity	edel, SHG, programme Economic contendance at	Indivies, and	dual, I Con 1 ase Codical	nmerci	ours ing
Credit Delix Community Intermedian banks) Unit:4 Pricing of M biding, etc. F Adding to co	very Methodology Banking, Cooper ies, Could be individed. Iicrofinance produ Pricing saving pro- prpus.Gender issue	: Credit Lending Models : Associa atives, Credit Unions, Grameen Movidual lenders, NGOs, micro credit Pricing of Microfinance cts: Purpose base, Activity base, I ducts, Amount of savings base, At s in Microfinance and Conflict reso	edel, SHG, programme Economic contendance at alution in March	Indivies, and	dual, I Con 1 ase Codical	nmerci	ours ing
Credit Deliv Community Intermedian banks) Unit:4 Pricing of M biding, etc. F Adding to co impact studie	very Methodology Banking, Cooper ies, Could be indiv licrofinance produ Pricing saving pro- prpus.Gender issue es measuring impa	: Credit Lending Models : Associa atives, Credit Unions, Grameen Movidual lenders, NGOs, micro credit Pricing of Microfinance cts: Purpose base, Activity base, Educts, Amount of savings base, Atts in Microfinance and Conflict resoct of Microfinance and Micro enter	edel, SHG, programme Economic contendance at alution in March	Indivies, and	dual, l Con 1 ase Codical nanc	nmerci 1 ho Open meeti e –Cli	ours ing ent
Credit Delix Community Intermedian banks) Unit:4 Pricing of M biding, etc. F Adding to co impact studies Unit:5	Very Methodology Banking, Cooper ies, Could be individed. Iticrofinance production procupation in the procure of the procure	: Credit Lending Models : Associa atives, Credit Unions, Grameen Movidual lenders, NGOs, micro credit Pricing of Microfinance cts: Purpose base, Activity base, Educts, Amount of savings base, Atts in Microfinance and Conflict resoct of Microfinance and Micro enter Commercial Microfinance	Economic catendance at prises	Indivies, and	dual, l Con ase Codical nanc	1 ho Open Meeti e -Clie	ours ing ent
Credit Delive Community Intermedian banks) Unit:4 Pricing of Mediding, etc. For Adding to compact studies Unit:5 Commercia	Very Methodology Banking, Cooper ies, Could be individual licrofinance produ Pricing saving pro- rpus.Gender issue es measuring impa I Microfinance: M	: Credit Lending Models : Associa atives, Credit Unions, Grameen Movidual lenders, NGOs, micro credit Pricing of Microfinance ets: Purpose base, Activity base, Educts, Amount of savings base, Atts in Microfinance and Conflict resocit of Microfinance and Micro enter Commercial Microfinance [FIS: Evaluating MFIS- Social and Interest and Interest Programmers of the I	Economic of tendance and lution in Marises	llass b t periodicrofi	dual, l Con 1 ase Codical nance 1 rics, 1	1 ho Open meet e -Clie 2 ho fund	ing ent
Credit Delix Community Intermedian banks) Unit:4 Pricing of M biding, etc. F Adding to co impact studie Unit:5 Commercia structure, vi	Wery Methodology Banking, Cooper ies, Could be individual licrofinance production procure procure issue as measuring impacts and alue-added services.	: Credit Lending Models : Associa atives, Credit Unions, Grameen Movidual lenders, NGOs, micro credit Pricing of Microfinance cts: Purpose base, Activity base, Educts, Amount of savings base, Atts in Microfinance and Conflict resoct of Microfinance and Micro enter Commercial Microfinance	Economic of tendance at olution in Maprises Deerformance finance-: T	Indivies, and lass by periodicrofi	dual, l Con 1 ase Codical nance 1 rics, rormin	1 ho Dpen meet: e -Clie 2 ho fund ng NG	ing ent

Unit:6		Contemporary Issues	2 hours					
Exp	Expert lectures, online seminars – webinars							
		Total Lecture hours	60 hours					
Tex	Text Book(s)							
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	3 Malcolm Harper, "Practical Microfinance" A training Guide for South Asia Vistaar Publication, New Delhi.2003.							
Ref	ference B	ooks						
	C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing							
Rela	Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]							
1	1 https://youtu.be/RIOhLPhioSw							
2	https://youtu.be/6OPf1lYmJhg							
3	https://	youtu.be/GQcE_1i1cv0						
•		3 (1)						
Cor	Course Designed By:							

		And the second s			
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	& S TATILITY	M	S	S
CO3	S	M	ambature S Coles	M	S
CO4	S	M Sissin	ITEM SENSE	S	S
CO5	S	M	M	S	S

		TITLE OF THE COURSE	L	T	P	C	
Elective 2 A)		Business finance	4	-	-	4	
Pre-requisite)	Basic knowledge in finance	Syllabi Version		202 23	2022- 23	
Course Objec	tives:		1				
The main object	ctives of thi	s course are to:					
2. To familia3. To analyz4. To unders	arize with the various nate of the various nate of the various le knowledge	rious concept relating to finance ne basics of financial planning nture of capitalization suitable to the business rious dimensions of capital structure and their comp ne about various available sources of finance nes:	onents				
		etion of the course, student will be able to:					
1 Recall various concepts relating to finance K1							
2 Understand the various techniques of financial planning K					K	2	
					K	4	
4 Analyse various dimensions of capital structure and their components				K	4		
5 Analyse the various sources of finance available to meet the financial requirements					K	4	
		nderstand; K3 - Apply ; K4 - A <mark>nalyze; K5 - Evaluat</mark>	e; K6 - 0	Create	e		
		\$ Co. 1					
Unit:1		Business Finance			hou	rs	
		uction – Meani <mark>ng – Concepts - Scope</mark> – Function of	f Finance	2			
Traditional ar	<u>1a Modern (</u>	Concepts – Contents of Modern Finance Functions					
Unit:2		Financial Plan		12	hou	rc	
	: Meaning -	Concept – Objectives – Types – Steps – Significan	ce – Fun				
		1 3					
Unit:3		Capitalization		12	hou	rs	
	D C C			1.	tion -		
-	sation : Syn	Capitalisation – Cost Theory – Earning Theory – Ovnptoms – Causes – Remedies – Watered Stock – W	-		Vs.	-	
Under Capitali	sation : Syn	- · · · · · · · · · · · · · · · · · · ·	-	tock	Vs.		
Under Capitalis Over Capitalis Unit:4 Capital Structu	sation : Synation.	nptoms – Causes – Remedies – Watered Stock – W	atered S	tock 12	hou	rs	
Under Capitalis Over Capitalis Unit:4 Capital Structu	sation : Synation.	nptoms – Causes – Remedies – Watered Stock – W Capital Structure al Principles of Capital structure – Trading on Equi	atered S	12	hou	rs al –	
Unit:4 Capital Structu Concept – Imp Unit:5	sation : Synation. ure – Cardinortance – C	Capital Structure al Principles of Capital structure – Trading on Equivalent of Individual and Composite Cost of Capital Structure – Trading on Equivalent of Individual and Composite Cost of Capital Structure – Trading on Equivalent of Individual and Composite Cost of Capital Structure – Trading on Equivalent of Individual and Composite Cost of Capital Structure	atered S	12	hou Capita	rs al –	
Under Capitalis Over Capitalis Unit:4 Capital Structu Concept – Imp Unit:5 Sources and Fo	sation : Synation. are – Cardinortance – Corms of Finatures – Adv	Capital Structure al Principles of Capital structure – Trading on Equivalentation of Individual and Composite Cost of Capital Sources of Finance Sources of Finance ance: Equity Shares, Preference Shares, Bonds, Debrantages and Disadvantages- Lease Financing: Mea	atered S ity – Cospital.	12	hou Capita hou	rs al –	

	Total Lecture hours 60 hours						
Te	ext Book(s)						
1	Essentials of Business Finance - R.M. Sri Vatsava						
2	2 Financial Management – Saravanavel						
Re	eference Books						
1	Financial Management - L.Y. Pandey						
2	Financial Management - M.Y. Khan and Jain						
3	Financial Management - S.C. Kuchhal						
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1	https://onlinecourses.swayam2.ac.in/cec20_mg09/preview						
2	https://onlinecourses.nptel.ac.in/noc20_ma52/preview						
4	https://www.coursera.org/learn/finance-fundamentals						
Co	ourse Designed By:						

	PO1	and course outo	PO3	PO4	PO5
CO1	M	M	் M க்கழக _{்க} ்	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	С
Elective 2 B)		Brand Management	4	-	+ -	4
Pre-requisite)	Knowledge about products and brand	Syllabi Versio		2022 23	2-
Course Objec	tives:		ľ	L		
The main object	ctives of thi	s course are to:				
		sic concepts of branding				
		sitioning and brand image building				
		et of brand on customer behavior				
		rand rejuvenation and monitoring a sessential branding strategies				
Expected Cou						
_		etion of the course, student will be able to:				
<u> </u>		ncepts of branding and related terms		K1		
2 Compare brand image building and brand positioning strategies						
•		t of brand on customer behavior		K2 K4		
· ·		ejuvenation and brand monitoring process		K5		
		egies for brand building and monitoring		K3		
		nderstand; K3 - Apply; K4 - Analyze; K5 - Evalua	te: K6 –		<u>e</u>	
- IXI Remem)C1, 112 C1	inderstand, 120 Tippiy, 124 Tinday 20, 120 Evalue	, 110	Creat		
Unit:1		Nature of Branding		10	ho	urs
		ark – different types of brands – family brand, in name – functions of a brand – branding decisions				
Unit:2		Brand Associations (1979)		12	ho	urs
		d vision – brand ambassadors – brand as a persona positioning – brand image building	lity, as tra	ading	asset	,
Unit:3		Brand Impact		12	ho	urs
Brand Impact:	Branding in	mpact on buyers – competitors, Brand loyalty – log	yalty prog	ramn	nes –	
brand equity – purchase and F		nd manager – Relationship with manufacturing - m nd audit	narketing-	finar	ice -	
Unit:4		Brand Rejuvenation		12	ho	urs
Brand Rejuven		d rejuvenation and re-launch, brand development Ionitoring brand performance over the product life		cquis	ition	
Unit:5		Brand Strategies	<u> </u>	12	ho	nirs
	es: Designii	ng and implementing branding strategies – Case st	udies		110	
Unit:6		Contemporary Issues			2 ho	nirs
	es, online se					<i></i>
1	pert lectures, online seminars – webinars Total Lecture hours					
Text Book(s)		Total Lecture hours		60	ho	urs

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.					
Re	Reference Books					
1	Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992.					
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.					
3	S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi,					
	2002.					
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://onlinecourses.swayam2.ac.in/imb20-mg03/preview					
2	https://www.coursera.org/learn/brand					
4	https://www.youtube.com/watch?v=gvTAIrDWp20					
Co	ourse Designed By:					

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

Course code		TITLE OF THE COURSE	L	Т	P	C
Elective 2)		Supply Chain Management	4	-	-	4
Pre-requisite		Basic knowledge in marketing	Syllabus Version		202: 23	2-
Course Object	tives:					
The main object	ctives of thi	s course are to:				
 To provid To unders To unders acquaint k 	e insight ab tand the im tand the pro nowledge a	portance and key issues of supply chain management out various strategies of supply chain management portance of strategic alliance in supply chain management and outsourcing bout smart pricing strategies and customer value necessity.	t igement			
On the success		etion of the course, student will be able to:				
			100		T I	1
	•	ice of supply chain management in the modern time	ies			1
		ious strategies in supply chain management				2
	 Critiquing the concept of retailer supplier partnership Analyze the process of procurement, outsourcing and e-procurement 					[3
						[4
values		deas about smart pricing strategies and measuring				[4
K1 - Rememb	er; K2 - U1	nderstand; K3 - A pply; K4 - A <mark>nalyze; K5 - Evalua</mark>	te; K6 – 0	Creat	e	
TT *4.4		9		10		
Unit:1	Managama	Supply Chain Management	na Invan		hou	rs
		ent – Global Optimisation – importance – key issue lot size model. Supply contracts – centralized vs.			syster	n
Unit:2		Supply Chain Integrates		12	hou	rs
Supply chain In		rush, Pull strategies – Demand driven strategies – I distribution strategies	mpact on			
Unit:3		Strategic Alliances		12	hou	ırc
Strategic Allian		e work for strategic alliances – 3PL – merits and de antages and disadvantages of RSP – distributor Int				
Unit:4		Procurement and Outsourcing		12	hou	ırs
	nd Outsour	ring: Outsourcing – benefits and risks – framework	s for make			
		- frame work of e-procurement				
Unit:5		Customer Value			hou	
		alue – conformance of requirement – product selectrategic pricing – smart pricing – customer value n		ce an	d bra	ınd ——
Unit:6		Contemporary Issues		2	2 hou	ırs
Expert lecture	es, online se	minars – webinars				
		Total Lecture hours		60	hou	rs
Text Book(s)						

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

Mapping Cou	ırse objectives	and course outo	comes		
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	க்கழக _{ம்} S	S	S
CO2	S	M	M	S	M
CO3	S	S	M	S	S
CO4	M	S	M	S	M
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE		L	T	P	С
Elective 3 A)		Investment Management		4	-	-	4
Pre-requisite	,	Basic investment knowledge		Syllabu Version			2-
Course Object					I		
The main object	ctives of thi	course are to:					
1. To unders	tand variou	choices and alternatives of investment					
		lassification of investment market					
-		tal analysis before investing					
		pes of fundamental analysis optimum portfolio construction and mana	gamant				
J. 10 unders	tanu about	primum portiono construction and mana	gement				
Expected Cou	rse Outcon	es:					
_		tion of the course, student will be able to	:				
		ternatives of investment				K	1
2 Comparing the features of various investment markets						K	2
3 Analyzing investments using fundamental analysis						K	4
•		analysis for evaluating investments				K	3
	11 0					K	
		derstand; K3 - Apply ; K4 - Analyze ; K5	- Evaluate	: K6 – 0	Creat		
		THE STATE OF THE S		,			
Unit:1		Nature of Investment	M		10	hou	rs
		ternatives; Forms of Investment; Investment					
		Market Investment Instruments; Investment	ent Object	ives; In	vestn	nent-	
Return and Ris	sk;	Combuture	0				
Unit:2		Investment Markets			12	hou	rc
	arket: Prim	ry and Secondary Markets; New Issue	Market: I	isting o			
		Market; Cost of Investing in Security					
	Brokers; Re	gulation and Control over investment n	narket; Rol	le and C	Guide	elines	of
SEBI;							
Unit:3		Fundamentals Analysis			12	hou	MC.
	nalysis: Va	Fundamentals Analysis luation Theories of Fixed and Variable In	ncome Seci	urities R			
	•	estematic and Unsystematic Risk;	icome sec	urres i	15117	iiuiy	15
	<u> </u>	•					
Unit:4		Stock Market Analysis			12	hou	rs
	-	chnical Approach; Efficient Market The	-			ong	
form of Efficie	nt Market;	nvestment decision making under Efficie	ent market	Hypoth	esis		
Unit:5		Portfolio Management			12	hou	re
	Portfolio N	anagement – An Optimum portfolio Selo	ection Prob	lem M			19
		Single Index Model; Capital Asset Pricin		, 171	MI IX O V	, 162	
		-					
Unit:6		Contemporary Issues			2	2 hou	rs

Ex	pert lectures, online seminars – webinars						
	Total Lecture hours 60 hours						
Te	ext Book(s)						
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						
Re	eference Books						
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.						
	லைக்கழகும்						
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1	https://www.coursera.org/specializations/investment-management						
2	https://www.coursera.org/specializations/investment-strategy						
3	https://www.youtube.com/watch?v=JiKOyD_K2qg						
	Constitution of the second						
Co	ourse Designed By:						

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

Course code		TI	Course code TITLE OF THE COURSE L T						P	C
Elective 3 B)			Financi	ial Mark	ets		4	4		
Pre-requisite	,	Basi	c knowle	nowledge about finance Syllabu Version					2022-	
Course Object	tives:					Į.				
The main object	ctives of thi	s course are to	:							
		sic concepts of								
 To describe the working and components of corporate securities market To understand the various functions of stock exchanges in India 										
						1	. 4			
		ne role of bank bout the new n								
Expected Cou			iloucis ain	id IIIIOvati	ive trends i	ili ililalici	ing			
		etion of the cou	ırse, stude	ent will be	e able to:					
		ncepts of finan							K	1
		g and compon			ecurities m	arket			K	
		ctioning of sto							K	
		of banks and in				·ket			K	
						Ret				
		5 Describe various trends and new methods of financing K2 K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create								
IXI - IXCIIICIII		deretand K3	Apply: 1		W70. K5	Evaluate:	K6_(reate		
	ber; K2 - U1	nderstand; K3	- Apply; l		yze; K5 -]	Evaluate;	K6 - C	Create	2	
Unit:1 Financial Ma	rkets – Stru	cture of Finan	inancial I	K4 - Anal Market kets – Fin	ancial Inv	estment -	– Mone	10	hou arket	in
Unit:1 Financial Mar India – India Classification	rkets – Stru n Capital 1	For cture of Finant Markets – Dift of Indian Mon	inancial I cial Mark fference b ney Marke	Market kets – Fin between Mets and Str	ancial Invo	estment - arket and	- Mone	10 ey Ma al Ma	hou arket arket	in –
Unit:1 Financial Mar India – India Classification Unit:2	rkets – Stru in Capital l and object	cture of Finan Markets – Dif of Indian Mor	inancial I icial Mark ference they Market ecurity M	Market kets – Fin between Mets and Str	ancial Involved Money Maructure of (estment - arket and Capital M	- Mone Capita Iarkets.	10 ey Ma al Ma	hou arket arket	in -
Unit:1 Financial Mar India – India Classification	rkets – Stru n Capital l and object orporate Sec	cture of Finan Markets – Dif of Indian Mor S urities – New	inancial Incial Mark ference they Marke ecurity Marke	Market kets – Fin between Mets and Str	ancial Involved Money Maructure of (estment - arket and Capital M	- Mone Capita Iarkets.	10 ey Ma al Ma	hou arket arket	in -
Unit:1 Financial Mar India – India Classification Unit:2 Markets for Co	rkets – Stru n Capital l and object orporate Sec	cture of Finan Markets – Dif of Indian Mor S urities – New ons of Mercha	inancial Incial Mark ference they Marke ecurity Marke	Market kets – Fin between Mets and Str Market rkets – Fu	ancial Involved Money Maructure of (estment - arket and Capital M	- Mone Capita Iarkets.	10 ey Ma al Ma 12-1 - Men	hou arket arket	ins
Unit:1 Financial Mar India – India Classification Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar	rkets – Stru in Capital I and object orporate Sec e and Functi	cture of Finan Markets – Dif of Indian Mon Surities – New ons of Mercha	inancial Incial Mark ference they Marke ecurity Marke Issue Mar ant Banker ock Excha	Market kets – Fin between Market rkets – Fu ers in India ange econdary	ancial Invo Money Maructure of (nctions Iss a – Under v	estment - arket and Capital M sue Mech writing.	- Mone Capita Iarkets. anism -	10 ey Ma al Ma 12-1 Men	hou arket arket hours rchan	ins
Unit:1 Financial Mar India – India Classification Unit:2 Markets for Co Banking - Role Unit:3	rkets – Stru in Capital I and object orporate Sec e and Functi	cture of Finan Markets – Dif of Indian Mon Surities – New ons of Mercha	inancial Incial Mark ference they Marke ecurity Marke Issue Mar ant Banker ock Excha	Market kets – Fin between Market rkets – Fu ers in India ange econdary	ancial Invo Money Maructure of (nctions Iss a – Under v	estment - arket and Capital M sue Mech writing.	- Mone Capita Iarkets. anism -	10 ey Ma al Ma 12-1 Men	hou arket arket hours rchan	ins
Unit:1 Financial Mar India – India Classification Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar Various Specul	rkets – Stru in Capital I and object orporate Sec e and Functi	cture of Finan Markets – Dif of Indian Mon Surities – New ons of Mercha Sto k Exchange – actions – Role	inancial Incial Market ference the Market ecurity Market fecurity Market fecur	Market kets – Fin between Mets and Str Market rkets – Fu ers in India ange econdary – Regular	ancial Invo Money Maructure of (nctions Iss a – Under v	estment - arket and Capital M sue Mech writing.	- Mone Capita Iarkets. anism -	10 ey Ma al Ma 12-1 Men Exch	hoursteho	ins
Unit:1 Financial Manager India – India Classification Unit:2 Markets for Consum Banking - Role Unit:3 Secondary Manager Various Specul	rkets – Stru n Capital land object and object orporate Sec e and Function	cture of Finan Markets – Dif of Indian Mor S urities – New ons of Mercha Sto k Exchange – actions – Role	inancial Incial Mark ference the Market fecurity Market fecuri	Market kets – Fin between Market rkets – Fu rkets – Fu ange econdary – Regulat itutions	ancial Inventor Money Marcture of (nctions Issa – Under value) Market – Tation of Stoo	estment - arket and Capital M sue Mech writing. Frading in	- Mone Capita Iarkets. anism -	10 ey Ma al Ma 12-1 Men Exch	hou arket arket hours rchan	ss tt
Unit:1 Financial Mar India – India Classification Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar Various Specul	rkets – Strum Capital In and object orporate Section and Function and Function International Interna	cture of Finan Markets – Dif of Indian Mor Surities – New ons of Mercha Sto k Exchange – actions – Role Finan ediaries – Con	inancial Incial Marketer Marke	Market kets – Fin between Mets and Str Market rkets – Fu ers in India ange econdary – Regulat itutions Banks Ro	ancial Inventor Money Marcture of (nctions Issa – Under value) Market – Tation of Stoo	estment - arket and Capital M sue Mech writing. Frading in	- Mone Capita Iarkets. anism -	10 ey Ma al Ma 12-1 Men Exch	hou arket arket hours rchan	ss tt
Unit:1 Financial Man India – India Classification Unit:2 Markets for Co Banking - Role Unit:3 Secondary Man Various Specul Unit:4 Banks as Finance	rkets – Strum Capital In and object orporate Section and Function and Function International Interna	cture of Finan Markets – Dif of Indian Mor Surities – New ons of Mercha Sto k Exchange – actions – Role Finan ediaries – Con s – Investment	inancial Incial Marketer Marke	Market kets – Fin between Market rkets – Fu	ancial Inventor Money Marcture of (nctions Issa – Under value) Market – Tation of Stoo	estment - arket and Capital M sue Mech writing. Frading in	- Mone Capita Iarkets. anism -	10 ey Ma al Ma 12- I - Men 12 Exch	hou arket arket hours rchan	s s tt
Unit:1 Financial Man India – India Classification Unit:2 Markets for Co Banking - Role Unit:3 Secondary Man Various Specul Unit:4 Banks as Finan GIC – UTI – Man GIC – UTI – Man India	rkets – Strum Capital In and object orporate Section and Function and Function Intermated Internated Internate	cture of Finant Markets – Dif of Indian Mon Sturities – New ons of Mercha Stock Exchange – actions – Role Finant ediaries – Con s – Investment	inancial Incial Market	Market kets – Fin between I ets and Str Market rkets – Fu ers in India ange econdary – Regular itutions Banks Ro	ancial Involved Money Maructure of (nctions Issa — Under votion of Stood	estment - arket and Capital M sue Mech writing. Frading ir ck Excha	- Mone Capita Iarkets. anism -	10 ey Ma al Ma 12-1 Men 12 Exch	hourst ho	s s t rs c -
Unit:1 Financial Mar India – India Classification Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar Various Specul Unit:4 Banks as Finan GIC – UTI – M	rkets – Strum Capital In and object orporate Sectoring as Structions – Vectoring as Structions –	cture of Finant Markets – Dif of Indian Mon Storm Storm K Exchange – actions – Role Finant ediaries – Cons s – Investment Mode Leasing as Senture Capital ource of Finant	inancial Incial Market	Market kets – Fin between Market rkets – Fu	ancial Involved Money Maructure of One of Stood Market – The Involved Market – The Invol	estment - arket and Capital M Sue Mech writing. Frading in ck Excha cing – ID	- Mone Capita Iarkets. anism -	10 Ey Ma al Ma 12 Men 12 Exch 12 ECI —	hour rehanded hour hour hour hour hour hour hour hour	rs -
Unit:1 Financial Mar India – India Classification Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar Various Specul Unit:4 Banks as Finan GIC – UTI – M Unit:5 New Modes of Dimension Fur Factoring – Fac	rkets – Strum Capital In and object orporate Sectoring as Structions – Vectoring as Structions –	cture of Finant Markets – Dift of Indian More Surities – New ons of Mercha Stock Exchange – actions – Role Finant ediaries – Cons s – Investment Mode – Leasing as Senture Capital ource of Finant Securitisation	inancial Incial Market	Market kets – Fin between Market rkets – Fu	ancial Involved Money Maructure of One of Stood Market – The Involved Market – The Invol	estment - arket and Capital M Sue Mech writing. Frading in ck Excha cing – ID	- Mone Capita Iarkets. anism -	10 Ey Ma al Ma 12 Mer 12 Exch 12 Eccl —	hour rehanded hour hour hour hour hour hour hour hour	rs - rs - ion

	Total Lecture hours 60 hours
Text B	ook(s)
1	Financial Markets and Services- E.Gorden K.Natarajan
2	Financial Markets and Institutions – Dr.S.Gurusamy
3	
4	
Refere	nce Books
1	Financial Institutions and Markets - Bhole
2	Financial Markets , Institutions and services- N.K.Gupta
3	
Relate	Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://onlinecourses.swayam2.ac.in/imb20_mg39/preview
2	https://onlinecourses.swayam2.ac.in/imb20_mg40/preview
3	https://onlinecourses.swayam2.ac.in/arp19_ap74/preview
Course	Designed By:

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

Course code	-	PROJECT AND VIVA VOCE	L	T	P	C	
Elective III-C		Major Project			4	-	4
Pre-requisite	ite Knowledge in Core, Research Methods and Analytical Tools Syllabus Version 2			2022	2-23		

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 courseoutcome.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

011	the successful completion of the course, student will be use to:	
1	Explain about how to collect literature.	K2
2	Implement problem identification and will frame tool for collecting data	К3
3	Evaluate and get practical exposure on the framed objective.	K5
4	Execute and generate the procedure of compiling the collected data by using analysis	K3,K6
5	Summarize and execute report writing, and will get complete knowledge of the course.	K2,K3

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6- Create

Textbook(s)

C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004

Reference Books

- Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
- 2 Robert B Burns, Introduction to Research Methods, SAGE Publications

Course Designed By: Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand

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

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

B. Com. (Professional Accounting)

Syllabus

AFFILIATED COLLEGES

Program Code: 2AK

2022 - 2023 onwards



BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

Program	Program Specific Outcomes (PSOs)						
After the	After the successful completion of B.Com. (Professional Accounting) program,						
thestuder	ats 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.						



Program	Program Outcomes (POs)							
On succe	On successful completion of the B.Com (Professional Accounting) 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	Cours	Title of the Course	Credits	Н	ours	Maximum Marks			
	e	The of the Course	Credits	Theory	Practical	CIA	ESE	Total	
	Code		TIDOT OF	MECTED					
T			FIRST SE			50	50	100	
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)	_{த்தி} லக்கழு	. S. C.	4	1	-	-	
III		Allied Paper I: Mathematics for Business	45	4 15-15-6	-	50	50	100	
IV		Environmental Studies #	2	2		-	50	50	
	1	Total	22	30		250	300	550	
		8	SEC	OND	5 //			l	
		**************************************	SEME					T	
I		Language-II	EDUCATE TO FVE	ATE 6		50	50	100	
II		English-II	2	4		25	25	50*	
		Language Proficiency for Employability	2	2		25	25	50*	
		http://kb.naanmudhalvan.in/Special: Filepath/Cambridge_Course_Detail s.pdf							
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	
	,	Total	22	30		250	300	550	
		Т	HIRD SE	MESTER					
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	Skill based Subject -I: Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spre adsheets/d/1bBRAYYJa35t h9m3wzzzdool34bx6f5Vp/e dit?usp=drivesdk&ouid=10 0738103855604184250&rtp of=true&sd=true	2 	-		25	75	100
IV	Tamil @ / Advanced Tamil # (or)Non-major elective—I: Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2	Y	-	50	50
	Total	27 _R UN	30 jes		325	500	825
	FOURT	'H SEME	STER				
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	Skill based Subject II- Naan Mudhalvan -Office Fundamentals http://kb.naanmudhalvan.in/Bha rathiar_University_(BU) Tamil @ /Advanced Tamil #(or)	2	2		25	75	100
1 7	Non-major elective - II :General Awareness #				215	50	50
	Total	25	30		315	400	775

	FIFTH	SEMEST	ER			
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	Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/ima ges/3/37/BFSI-2_2023-2024.pdf	2	-	25	75	100
	Total	23	30	265	360	625
	SIXTH	SEMEST	ER			
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	Skill based Subject-IV:Naan Mudhalvan Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bharathia r_University_(BU)	3	Canu	25	75	100
V	Extension Activities @	1 2	DI HO	50	-	50
	Total	25	30	295	355	650
	Grand total	144	180			3975

- * English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks.
- Naan Mudhalvan Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.
 - @ No University Examinations. Only Continuous Internal Assessment(CIA)
 - # No Continuous Internal Assessment (CIA). Only UniversityExaminations.

L	List of Elective Papers (Colleges can choose any one of the paper as electives)							
Elective – I	A	Financial Management						

	В	Entrepreneurial Development
	С	Micro Finance
Elective – II	A	Business Finance
	В	Brand Management
	С	Supply Chain Management
Elective – III	A	Investment Management
	В	Financial Markets
	С	Project Work & Viva-Voce



Course code		L	T	P	C	
Core 1	Principles of Accountancy	4	-	-	4	
Pre-requisite	Basic knowledge in the field of	Syllal				
	Accountancy	Versi	on	202	2-23	
Course Objective						
The main objects	ves of this course are to:					
	ne students to learn basic Principles of Accountancy.					
	e students skillfully to prepare and present the final account					
	knowledge about Bill of Exchange, Average Due date a	nd Accoun	t Curr	ent.		
4. To provide knowledge about consignment and joint ventures						
5. To gain kno	wledge about bank reconciliation statement and accounti	ng for prot	ession	als		
E	0-4					
Expected Cours						
	ful completion of the course, student will be able to:			1 77	- 1	
	bjectives of this course are to:			K	[1	
		cepts and Conventions and use Accounting rules to record				
	business transactions in Journal, Ledger and prepare Trial Balance.					
	I the preparation Subsidiary Journals including Three Col	umn Cash	book	K	2	
	e a Bank Reconciliation Statement.				_	
	accounting practices for Bill of exchange and Account c				[3	
_	e accounting treatment in preparation of consignment and	joint vent	ure	K	[4	
accounts						
	nd the concepts in preparation of bank reconciliation state	ment and		K	[2	
	g for professionals	T7.6	<u> </u>			
	r; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Eva	luate; K6 -				
Unit:1	Basics of Accounting			hou		
	of Book Keeping – Accounting Concepts and Convention	s – Journal	– Lec	lger –	-	
Unit:2	ss – Trial balance. Final Accounts		12	hou	LTPG	
l de la companya de	of a sole trader with adjustments – Errors and rectification	<u> </u>	14	Hou	15	
Unit:3	Bill of Exchange and Account Current	1	13	. hou	ırc	
Unit:3 Bill of Exchange and Account Current 13 hour Bill of exchange- Accommodation bills – Average due date – Account current.					11.5	
Unit:4 Consignments and Joint Ventures 13 hour						
Accounting for consignments and Joint ventures					.15	
Unit:5					ırs	
J.	ation statement – Receipts and Payments and income and	expenditu				
	eet – Accounts of professionals.	1				
Unit:6	Contemporary Issues			2 hou	ırs	
Expert lectures, online seminars – webinars						

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

Total Lecture hours

60-- hours

Te	ext Book(s)
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
Re	eference Books
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.
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/Hs-U3 jAvqo 4
2	https://www.youtube.com/watch?v=MJIngOTc-PA
3	https://youtu.be/UxfPGWlxgHQ
Co	ourse Designed By:

Mapping Course objectives and course outcomes										
PO1 PO2 PO3 PO4 PO5										
CO1	S	S	S	S	S					
CO2	S	S SARATH	S	S	M					
CO3	S	M	coimbuture M	S	M					
CO4	S	S	LUTICOUT 2 LEVATES	S	M					
CO5	S	M	S	M	M					

^{*}S-Strong; M-Medium; L-Low

C	Course code						L	T	P	С
Cor	e 2		Intro	duction to I	nformation Tecl	nology	4	-	-	4
Pro	e-requisite			knowledge nology	in the field Info	rmation	Syllabi Version		202	2-23
Cou	rse Objectives:		•							
	-		-		oftware compute	r system.				
	2. To provide									
	3.To know abo	-		-	1 1					
4. To promote knowledge about operating system5. To gain knowledge about system analysis design										
	5. To gain know	vieage about	t system a	inarysis desig	gn					
Evn	ected Course C	lutcomos:								
	the successful of		of the cour	rse student w	vill be able to:					
1	Understand the	-							K	(2
2	Recall the diffe									<u> </u>
3	Gain knowledg									2
4	Describe the o			_						3
5		-	-	design, man	agement informa	tion systen	n-decisio	on	K	(2
support systems-expert system K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create										
K1	- Remember; K	2 - Understa	and; K3 -	Apply; K4 -	Analyze; K5 - E	valuate; K	6 – Crea	ite		
		T		4	1 19. 19.		1			
	it:1		TO. 400		ftware Systems				hou	rs
					ce of computers					
	_	_	1 No. 100 No.	The second secon	trieval capabiliti	es, compute	er applic	ation	s in	
	rious areas of bu	siness, comp		- 1 May 1		000		15	hou	10 C
		systems Mid		The state of the s	uter System and super compu	tore Analog	a digital			
					ns, First, secon					
					cessing systems				iciati	OII
			-	-	nd multiprocessing				: Lo	cal
	d wide area netw		, <i>.</i>	. B	- Constant of Constant	-8 s J s t e 1115 t	1,00,,01	8		
Un	it:3		Com	ponents of C	omputers			12	hou	rs
Co	mponents of cor	nputers input	ıt, output	and storage o	levices, software	: system so	ftware a	ınd		
					e language- asse					
		art and progra			eps in developing	g a compute	er progra			
	it:4			Operating Sy					hou	rs
					NT, windows98 -	E.Comme	rce. Inte	rnet-		
ExtranetE.mail and its uses-world wide websites-mobile computers. Unit:5 System Analysis and Design 10 hours										
	<u>it:5</u>	11.		m Analysis a			<u> </u>			rs
Sys	stem analysis an	a design, con	mputer ba	ased informat	ion system-Tran	saction pro	cessing	offic	e	
	it 6	cincii iiii0IIi		contemporar	n support system	is-expert sy	SICIII		2 hou	ırc
UII	11 0			ert seminars a			I	•	١١٥١ ــ	119
			LAP		ma iccidios	TOTAL	6	0 ho	ıırç	
						1 0 1 1 1 L			U	

Te	ext Book(s)					
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					
Re	eference Books					
1	Introduction to computers-Alexis Leon and Mathews Leon					
2	Information technology for management-Henry c.Lucas					
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://youtu.be/Ot2ZJ8fhnnc					
2	https://onlinecourses.swayam2.ac.in/nou20_cs04/preview					
3	https://www.youtube.com/watch?v=Qy064xFEW64					
Co	ourse Designed By:					

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

Course code		L	T	P	C
Core 3	Computer Applications Practical-I (MS Office)	-	-	6 0	
Pre-requisite	Basic knowledge in MS Office	Sylla Versi		2022-	23

The main objectives of this course are to:

- 1. To familiarize with working in MS-WORD
- 2. To understand the working in MS-EXCEL
- 3. To understand the working in MS- POWERPOINT

Expected Course Outcomes:

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

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

I - MS WORD 15-- hours

- 1. 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 & Footer, Inserting pages and page numbers, Find and Replace.
- 2. Prepare an invitation for the college function using Text boxes and clip parts.
- 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
- 4. 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.
- 5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL 25-- hours

- 1. 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.
- 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
- 3. 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.
- 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
- 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

III - MS	20 hours
POWERPOINT	

- 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.
- 2. Design pesentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
- 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.
- 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
- 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.

Т	4 D = -1-/-)
Tex	t Book(s)
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
Ref	erence Books
1	MS Excel 2007 Bible, John Walkenbach
	a land of the same
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/RdTozKPY OQ
2	https://youtu.be/yCVy5Kw0l8s
3	https://youtu.be/W2SdgnKHoPw
Cot	rrse Designed By:

Mapping program outcomes									
	PO1	PO2	PO3	PO4	PO5				
CO1	S	S	M	S	M				
CO2	S	S	M	S	M				
CO3	S	S	M	S	M				

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAR	PER I	MATHEMATICS FOR BUSINESS	4	-	-	4
Pre-requisi	ite	Basics knowledge on Mathematics for Business	Syllabus Version		20 23	22-

The main objectives of this course are to:

- 1. Understand and apply basics of applications of mathematics in business
- 2. Make the students to be ready for solving business problems usingmathematical operations.
- 3. Provide an insight knowledge about variables, constants and functions.
- 4. Gain the knowledge on integral calculus and determining definite and indefinite functions.
- 5. Analyze the linear programming problem by using graphical solution and simple method.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

Oli	the successful completion of the course, student will be able to:	
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.	K2
2	Recall the basic concepts of addition and multiplication analysis and input and output analysis.	K1
3	Explain of variables, constants and functions and evaluate the first and second order derivatives.	K2
4	Interpret integral calculus and determining definite and indefinite functions.	K2
5	Analyze the linear programming problem by using graphical solution and simple method.	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create

Unit:1 SET THEORY 12 hours

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

Unit:2 MATRIX 11 hours

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

Unit:3 VARIABLES, CONSTANTS AND FUNCTIONS 12 hours

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

	it:4	ELEMENTARY INTEGRAL CALCULUS	12 hours
		tegral Calculus – Determining Indefinite and Definite Integrals	of simple
Fui	nctions – I	ntegration by Parts.	
	it:5	LINEAR PROGRAMMING PROBLEM	11 hours
		mming Problem – Formation – Solution by Graphical Method S	solution by Simple
Me	ethod.		
	it:6	CONTEMPORARY ISSUES	2 hours
$\mathbf{E}\mathbf{x}_{1}$	pert lecture	es, online seminars – webinars	
		Total Lecture hours	60 hours
	xt Book(s)		
		m, P.A," Business Mathematics & Statistics" Jai Publishers, Tric	
2		n and Jayaseelan,"Introduction to Business Mathematics",Sultar	nchand
	Co&Ltd,N		
3	Sanchetti,	D.C and Kapoor, V.K," Business Mathematics", Sultan chand	Co&Ltd,Newdelhi
		ுலக்கழகு,	
Re	ference Bo	ooks	
1	G.K.Ran	ganath, C.S.Sampamgiram <mark>&Y.Rajan-A Text book</mark> Business Ma	thematics -
	Himalaya	a Publishing House.	
Re	lated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://w	ww.youtube.com/watch?v=qO1SYFZVmhY	
2	https://w	ww.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3p	kUJuucxOLmnRC
		WmKCD	
3	https://w	ww.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-	
	_	Yjs2g3YiaY0sEfwW-jg5L	
Co	urse Desig	nad Ryy	
CO	urse Desig	ucu by.	

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

S- Strong; M-Medium; L-Low



Course code				L	T	P	C
Core 4		Mercantile Law		4	-	-	4
Pre-requisite		Basic knowledge about Law	7	Syllabus Version 202		2022-	23
Course Objecti	ves:		•		,		
 To understand basic concepts about various laws like Indian Contract Act 1872 To promote the knowledge about provisions relating to elements of a valid contract To provide an outline about the performance and breach of contract To provide an insight on provisions relating to the formation of contract of sale. To gain knowledge regarding essential features of partnership and company and basic documents of partnership and company. 							
Expected Cour	se Outcomes:						
		ourse, student will be able to:					
1 Remember 1	provisions relating to the	ne Indian contract act 1872.				K	K 1
2 Understand	the essential elements	of a valid contract				K	(2
3 Analyse the	conditions for perform	nance of the contract and breach	of contr	act		K	ζ4
4 Apply vario	us provisions regardin	g the formation of contract of sa	ıle.			K	Κ3
5 Understand	the general nature of p	artn <mark>ersh</mark> ip, registrati <mark>on and</mark> diss	olution o	f firm		K	K 2
K1 - Remembe	er; K2 - Understand; K	3 - Apply; K4 - Analyze; K5 - 1	Evaluate	; K 6 – (Create		
	M		M				
Unit:1		lian Contract Act 1872)- hou	ırs
The Indian Concontract, considerated		erview of sections 1 to 75 cover	ring the g	general	nature	of	
Unit:2		Clements of Contract			20) ho	urs
	s elements of a valid c						
Unit:3		ture of Contract			20) ho	urs
	f contract and Breach		1				
Unit:4		of Goods Act, 1930	4 : a.m. a.m. d	I XXI o amos) ho	
	· ·	tion of Contract of sale – Condi Unpaid seller and his rights	tions and	ı w arraı	nues –	- 1 ran	sier
Unit:5		Partnership Act 1932			23	3 ho	urs
		neral nature of partnership – Rig	ghts and	duties o			
	nd dissolution firm						
Unit:6	Cor	temporary Issues			2	hours	<u> </u>
Expert lectures	, online seminars – we	<u> </u>					
		Total Lecture	hours	1	05	hours	3
Text Book(s)							
1 Business La	aw, N.D.Kapoor Sultai	Chand Fifth edition 2007	_				
House 2007	House 2007						

3 Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008

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

Mapping with Programme Outcomes						
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	றக்கழ்க் S	S	S	



Course code		L	T	P	C
Core 5	Computer Application Practical-II (MSOffice and Tally)	-	-	6	4
Pre-requisite	Basic knowledge in the field MS Office and Tally	Syllab Versio		2022-	23

The main objectives of this course are to:

- 1. To provide practical knowledge in working with MS- ACCESS
- 2. To understand the basics of working in Tally accounting package
- 3. To provide insights about the usefulness of internet in business purpose

Expected Course Outcomes:

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

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

I - MS ACCESS 25-- hours

- 1. 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.
- 2 Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
- 3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
- 4. Create forms for the simple table ASSETS.
- 5. Create report for the PRODUCT database.

<u> </u>	
II – TALLY AND	35 hours
INTERNET	

- 1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
- 2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments). 3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
- 3. BankReconciliationStatement 4. Voucher Creation 5. Voucher Alteration and Deletion

Total Lecture hours	60 hours

Te	ext Book(s)
1	TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda
2	Ms Access 2000 Programming by Example, Julitta Korol
R	eference Books
1	Microsoft Office 2019, Peter Weverka
R	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/_Ghu1JlnoZI
2	https://youtu.be/Ipz1VVQGXEc
3	https://youtu.be/OlKM-lTf1UQ
Co	ourse Designed By:

Mapping with Programme outcomes							
	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	S	S	M		
CO2	S	M	S	S	S		
CO3	S	S	BB LOS	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		20	22-23

The main objectives of the course are able to

- 1. Provide basic conceptual knowledge on applications of statistics inbusiness.
- 2. Make the students to be ready for solving business problems using statistical operations.
- 3. Give a detailed instruction of measurement of dispersion.
- 4. Gain the knowledge on application of correlation and regression forbusiness operations.
- 5. Analyze interpolation and probability theory and perform theproblems.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

Oil	On the successful completion of the course, student will be able to.				
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.	K2			
2	Recall measures of dispersion.	K1			
3	Execute correlation and regression analysis.	K3			
4	Understand the different types of moving averages.	K2			
5	Analyze interpolation and probability	K4			

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 INTRODUCTIONS 15 hours

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

Unit:2 MEASURES OF DISPERSION 14 hours

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

Unit:3 CORRELATION AND REGRESSION ANALYSIS 14 hours

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

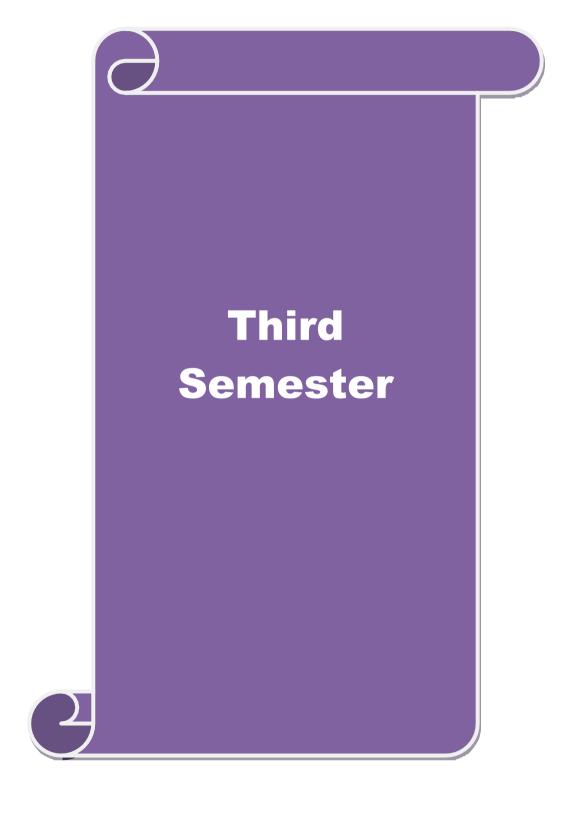
Unit:4 TIME SERIES 15 hours

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Costof living index number.

Unit:5	INTERPOLATION	14 hours
	n: Binomial, Newton's and Lagrange methods. Probability – Conce	
	and Multiplication theorems of Probability (statement only) – simp	le problems based
on Addition	and Multiplication theorems only.	
T T •	GOVERN ADOD A DAY AGGANDG	
Unit:6	CONTEMPORARY ISSUES	3 hours
Expert lectu	res, online seminars – webinars	
	Total Lecture hours	75 hours
Text Book(s)	
	al Methods by S.P. Gupta	
	s Mathematics and Statistics by P. Navaneetham	
3 Statistic	s by R.S.N. Pillai and V. Bagavathi	
Reference 1	Books	
1 Statisti	cs-Theory, Methods & Application by D.C. Sancheti and V.K. Kap	oor
2 Applie	d General Statistics by Frederick E.Croxton and Dudley J. Cowden	
	mon and the second	
	line Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1 <u>https://</u>	www.youtube.com/watch?v=BUE-XJEHp7g	
2 <u>https://</u>	www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3 https://	www.youtube.com/watch?v=Dxcc6ycZ73M	
•	S THE S	
Course Desi	igned By:	

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

S- Strong; M-Medium; L-Low



Core - 6 Financial Accounting 4 4 Pro requisite Resignmental Syllabus	Course code		TITI F OF	THE COURSE	L	Т	P	C	
Pre-requisite							<u> </u>		
Course Objectives: The main objectives of this course are to: 1. To enable the students to learn provision for depreciation account. 2. To make the students skillfully to prepare branch accounts and Departmental accounts 3. To learn about the preparation of accounts using single entry system. 4. To enhance the conceptual skills to prepare the Hire Purchase and Instalment Purchase system 5. To provide knowledge to know about the Royalty account and Investment account Expected Course Outcomes: 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 K4 Instalment Purchase system 5. Analyze the procedure for royalty accounts and investment account K5 K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create Unit: 1. Depreciation			Ü		115				
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Unit:1 Depreciation 13hours				ts and investment accoun	 t		k	ζ5	
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Depreciation - Methods - Reserves and provisions. Unit:2			5	A 19.	,				
Unit:2 Branch accounts and Departmental accounting 15hours	Unit:1		Depre	ciation		13-	-hou	rs	
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Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method. Unit:4 Hire Purchase and Instalment System 15hours Hire Purchase and Instalment System including Hire purchase Trading Accounts Unit:5 Royalty and Investment account 15hours Royalties excluding Sub-Lease - Investment Accounts Note: 20% Marks for theory and 80 % marks for problem. Unit:6 Contemporary Issues 2 hours Expert lectures, online seminars - webinars Text Book(s) 1 N.Vinayakam, P.L.Mani, K.L.Nagarajan - Principles of Accountancy 2 T.S.Grewal - Introduction to Accountancy- S.Chand& Company Ltd., 3 R.L.Gupta, V.K.Gupta, M.C.Shukla - Financial Accounting - Sultanchand& sons Reference Books 1 K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers 2 A.Murthy - Financial Accounting - Margham Publishers 3 A.Mukherjee, M.Hanif - Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-advanced 2 https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera	Selling price.	nts excludi	**************************************	Computate Co.	– Transfer				
Method. Unit:4								rs	
Unit:4 Hire Purchase and Instalment System including Hire purchase Trading Accounts Unit:5 Royalty and Investment account Royalties excluding Sub-Lease – Investment Accounts Note: 20% Marks for theory and 80% marks for problem. Unit:6 Contemporary Issues 2 hours Expert lectures, online seminars – webinars Total Lecture hours 75hours Text Book(s) 1 N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy 2 T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd., 3 R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons Reference Books 1 K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers 2 A.Murthy - Financial Accounting – Margham Publishers 3 A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-advanced https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera		System - M	eaning and Features - S	Statement of Affairs Meth	nod and C	onvers	ion		
Hire Purchase and Instalment System including Hire purchase Trading Accounts Unit:5 Royalty and Investment account Royalties excluding Sub-Lease – Investment Accounts Note: 20% Marks for theory and 80 % marks for problem. Unit:6 Contemporary Issues 2 hours Expert lectures, online seminars – webinars Total Lecture hours 75hours Text Book(s) 1 N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy 2 T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd., 3 R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons Reference Books 1 K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers 2 A.Murthy -Financial Accounting – Margham Publishers 3 A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-advanced 2 https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera			Hire Purchase and I	nctalment System		15-	-hom	rc	
Unit:5 Royalty and Investment account Royalties excluding Sub-Lease – Investment Accounts Note: 20% Marks for theory and 80 % marks for problem. Unit:6 Contemporary Issues 2 hours Expert lectures, online seminars – webinars Total Lecture hours 75hours Text Book(s) 1 N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy 2 T.S.Grewal – Introduction to Accountancy - S.Chand& Company Ltd., 3 R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons Reference Books 1 K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers 2 A.Murthy - Financial Accounting – Margham Publishers 3 A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1 - Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-advanced 2 https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera				<u> </u>	ccounts	10-	IIOui		
Royalties excluding Sub-Lease – Investment Accounts Note: 20% Marks for theory and 80 % marks for problem. Unit:6 Contemporary Issues Expert lectures, online seminars – webinars Total Lecture hours Text Book(s) 1 N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy 2 T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd., 3 R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons Reference Books 1 K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers 2 A.Murthy -Financial Accounting – Margham Publishers 3 A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-cost-behaviors-systems-and-analysis-coursera			•	1		15-	-hou	rs	
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Text Book(s) 1 N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy 2 T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd., 3 R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons Reference Books 1 K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers 2 A.Murthy - Financial Accounting – Margham Publishers 3 A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-advanced 2 https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera				ry Issues			2 hou	ırs	
Text Book(s) 1 N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy 2 T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd., 3 R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons Reference Books 1 K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers 2 A.Murthy - Financial Accounting – Margham Publishers 3 A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-advanced 2 https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera	Expert lecture	s, online se	minars – webinars	TD 4 1 T 4 1			· .		
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 T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd., R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons Reference Books K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers A.Murthy -Financial Accounting – Margham Publishers A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] https://www.coursera.org/learn/financial-accounting-advanced https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera 		am. P.I. M	ani. K.L. Nagaraian – I	Principles of Accountance	J				
 R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons Reference Books K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers A.Murthy -Financial Accounting – Margham Publishers A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] https://www.coursera.org/learn/financial-accounting-advanced https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera 									
Reference Books 1 K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers 2 A.Murthy -Financial Accounting – Margham Publishers 3 A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-advanced 2 https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera				¥ •		ons			
2 A.Murthy -Financial Accounting – Margham Publishers 3 A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-advanced 2 https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera	Reference Bo	oks							
3 A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://www.coursera.org/learn/financial-accounting-advanced 2 https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera					shers				
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-	-		st.com/course/manage	<u> </u>	<u>av1018-8y8</u>	<u>101118-2</u>	<u> </u>		
			urses/110/106/110106	5135					

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	Т	P	С
Core-7	PRINCIPLES OF MANAGEMENT	4			4
Pre-requisite	Basic knowledge in management	Sylla Vers		202	2-23

The main objectives of this course are to:

- 1. To provide understanding about basic terminologies of management
- 2. To explore the fundamental principles, process and steps in management including planning
- 3. To develop knowledge about organizing function in business
- 4. To explore the concept of motivation in organizational context
- 5. To generate ideas about effective communication in the business

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

	<u>.</u>	
1	Explaining the concepts based on management and its features	K2
2	Summarizing the principles and importance of planning	K2
3	Interpreting various concepts based on organization and its element	K2
4	Examining the determinants of behaviour and motivation theories	K4
5	Understanding the need and techniques of communication in management	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 INTRODUCTION TO MANAGEMENT 9-- hours

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

Unit:2 PLANNING 8-- hours

FOUCATE TO ELEVATE

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit:3 ORGANIZATION STRUCTURE 8-- hours

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit:4 MOTIVATION 9-- hours

Motivation - Need - Determinants of behaviour - Maslow's Theory of Motivation - Motivation Theories in Management - X, Y and Z theories - Leadership styles - MBO - Management by Exception.

Unit:5 TECHNIQUES OF CONTROL 9-- hours

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

Unit:6	Contemporary Issues	2 hours
Expert lecture	es, online seminars - webinars	
	Total Lecture hours	45 hours
Text Book(s)		
1 The Prince	ples of Management - Rustom S. Davan	
2 Business	Organization and Management - Y. K. Bhushan	
3 Business I	Management - Chatterjee	
Reference Bo	ooks	
1 Principles	of Management - Koontz and O'Donald	
2 Business 1	Management - Dinkar - Pagare	
Related Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1		
2		
4		
	வக்கமுக	
Course Desig	ned By:	

	Mapping	Course <mark>obje</mark> ctiv	<mark>es</mark> and course o	utcomes	
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	HISR UNIVERSE	S	S
CO3	S	S	S த்தப்பாரை உயர்த்திட்	S	S
CO4	S	S	MTO ELEVATE	S	S
CO5	S	S	S	M	M

^{*}S-Strong; M-Medium; L-Low

Course code			TITLE OF	THE COUR	SE	${f L}$	T	P	C
Core-8	L			CIPLES OF EKETING		4	-	-	4
Pre-requisite	2	Ва	asic knowled	lge in accour	itancy			202	2-23
Course Objec	tives:	ı				1	· ·		
	_		-						
					or				
3.10 muoc	idee the com				keting trends a	nd regulate	ory me	echan	isms
							J		
Expected Cou	rse Outcor	mes:							
			course, stud	lent will be al	ole to:				
1 Definin	g the variou	us concepts	and terms re	elated to mark	eting			K	1
2 Explain	main objectives of this course are to: 1. To conceptualize an idea about marketing and related terms 2. To understand various concepts relating to consumer behavior 3. To introduce the components of marketing mix 4. To understand emerging marketing trends and regulatory mechani 4. To understand emerging marketing trends and regulatory mechani 4. To understand emerging marketing trends and regulatory mechani 4. To understand emerging marketing trends and regulatory mechani 5. The the successful completion of the course, student will be able to: 6. Defining the various concepts and terms related to marketing 6. Explaining about various marketing functions 7. In the successful completion of the course, student will be able to: 8. Explaining about various marketing functions 8. In the successful completion of the course, student will be able to: 9. In the successful completion of the course, student will be able to: 1. Understanding terms of consumer behaviour and examined about different concepts related to consumers. 1. Identifying the marketing mix and its elements 1. Understanding different provisions related to trends in emerging markets. 1. Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create 1. INTRODUCTION TO MARKETING 9. hours related to perfect the marketing - Modern Marketing concept-bal Marketing - E-marketing - Tele marketing - Marketing Ethics - Career Opportunities in Marketing intic Marketing - Financing - Risk Bearing - Marketing functions-Buying - Selling - Transportation - Storage - Financing - Risk Bearing - Marketing functions- Buying - Selling - Transportation - Storage - Financing - Risk Bearing - Marketing functions - Market Information 1. CONSUMER BEHAVIOUR 1. Post of the studying consumer behaviour-Factors influencing consumer haviour-Market segmentation - Customer Relations Marketing					2			
	_								
				our and exami	ned about diff	erent		K	2
									- 1
•	·	_	1 1 4 AMERICAN STREET						
5 Underst	anding diff	erent provi	sions related	to trends in	<mark>eme</mark> rging marl	kets.		K	.2
K1 Domomi	or: K2 II:	ndorstand	K2 Apply	KA Analyza	v. K5 Evolue	uto: V 6	Croot	.0	
KI - Kellielli	Dei, K2 - U	nuerstanu,	KS - Appry,	K4 - Allaryzo	, KS - Evalua		Cieai		
Unit:1		INTRO	DUCTION '	TO MARKE	TING		9- ŀ	ากมาร	
	inition of ma			The Desire of the Party of the		Marketin			
Global Marketin									
Unit:2								hour	S
			-Transportatio	on –Storage – I	Financing –Risl	R Bearing	_		
Unit:3			CONSUMER	BEHAVIOUI	₹		9	hour	S
	aviour –mea					influencin			
behaviour-Mai	ket segment	tation – Cus	tomer Relatio	ns Marketing					
Unit:4									
context		distribution	1 unctions of	imagiemen	importance of	returning i	ı todu	.y 5	
Unit:5		BUR	EAU OF INI	DIAN STAND	ARDS		9- h	ours	,
Marketing and						n – Consu	ner P	rotect	in –
Rights of cons Unit:6	umers- Gree		g –Forward 11 ontemporar		noutties		2	2 hou	rs
Expert lecture	s, online se			<i>y</i>					
				Total L	ecture hours		45	hou	
Text Book(s)				Total L			-1J	nou	
TEAL DOOK(S)			~						

Marketing Management - Rajan Sexena

2	Principles of Marketing - Philip Kotler &Gary Armstrong
3	Marketing Management - V.S. Ramasamy and Namakumari
Re	eference Books
1	Marketing -William G.Zikmund & Michael D'Amico
2	Marketing - R.S.N.Pillai &Bagavathi
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	
2	
3	
Co	ourse Designed By:

	Mapping	g Course objectiv	es and course	outcomes	
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	9 M	S	M
CO3	S	SS	S	M	M
CO4	S	SELE	M	M	M
CO5	S	Sally	S Ta.	S	M

^{*}S-Strong; M-Medium; L-Low

Course code TITLE OF THE COURSE L T Core-9 COMPANY LAW 3	T	P	C		
Core-9	COMPANY LAW	_			
Pre-requisite	Basic knowledge in law	Syllabus 2022 version		23	
Course Object					
The main object	tives of this course are to:				
Acts perta 2. To provide	tudent should have knowledge on Formation of Company, D ining to it. Exhowledge about qualification and disqualification of direct s of the companies		-		
Expected Cou					
	sful completion of the course, student will be able to:			_	
	fundamentals of company				1
•	bout the Memorandum of Association				2
	ne concept of prospectus				2
	and the powers and duties of director uses				2
5 To unders	and the winding up process in company			K	2
K1 - Rememb	er; K2 - Understand; K3 - <mark>A</mark> pply; K4 - An <mark>alyze; K5 - Evalu</mark>	ate; K6 -	Create	;	
		1			
Unit:1	INTRODUCTION TO COMPANY finition – Characteristics – Kinds – Privileges of Private Con) ho		
of a Company.	Combature Combature				
Unit:2	MEMORANDUM OF ASSOCIATION) ho		
Ultravires – Ar	of Association – Meaning – Purpose – Alteration of Memora ticles of Association – Meaning – Forms – Contents – Altera oor management				
Unit:3	PROSPECTUS		7 1	10ur	S
	efinition – Contents – Deemed Prospectus – Misstatement in	Prospect			_
Unit:4	POWERS AND DUTIES OF DIRECTOR		9 1	nour	S
Director – Qua Powers, Duties	ification and Disqualification – Appointment – Removal –R and Liabilities.	emunerat	ion –		
Unit:5	WINDING UP		9	hou	r
Winding up – N	Meaning - Modes of Winding Up – Consequences of winding	up.			
Unit:6	Contemporary Issues		2	hou	r
Expert lecture	s, online seminars - webinars				_
	Total Lecture hours		45-	hou	`S

Text Book(s)
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.
Reference Books
1 Ramaiya A, "Guide to the Companies Act", Wadhwa & Co., Nagpur
2 Singh Avtar, "Company Law", Eastern Book Co., Lucknow
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
4
Course Designed By:

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

^{*}S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core 10	Executive Business Communication	4	-	† -	4
Pre-requisite	Fundamental knowledge about business	Syllabı Versioi		202	2-2
Course Objectives:			ı.		
The main objectives of	this course are to:				
	iew of Prerequisites to Business Communication.				
	sic mechanics of Grammar for preparing business letters	S.			
	te to effective Organizational Communication.				
	ances of Business communication.	. ~			
Expected Course Out	et practices of the strategies of Effective Business writin	ıg.			
	npletion of the course, student will be able to:				
	basics of business communication			K	1
		·			
correct Busine	te his/her ability to write error free while making an options Vocabulary & Grammar.		se oi	K	.2
	among various levels of organizational communication			K	.3
	n barriers while developing an understanding of Comm	unicatio	n as		
a process in ar	•				_
	ive business correspondence with brevity and clarity.			K	
5 To stimulate the writing skills.	heir Critical thinking by designing and developing clear	and luc	cid	K	4
K1 - Remember; K2	- Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate	e; K6 – 0	Create	e	
Unit:1	Communication			hour	S
	tion: Meaning – Importance of Effective Business Con				
	ion Methods – Business Letters : Need – Functions - Ki	inds - Es	ssenti	als o	f
Effective Business Le	<u> </u>		0 1	•	
Unit:2	Business Letters	<u> </u>	8]		S
	lers and their Execution - Credit and Status Enquiries – tion Letters – Sales Letters – Circular Letters.	Compla	unts a	and	
Unit:3	Correspondence Letters		9]	hour	S
Banking Corresponde	ence - Insurance Correspondence - Agency Corresponde	ence.			_
Unit:4			9]	hour	S
Company Secretari	al Correspondence (Includes Agenda, Minutes and Rep	ort			
Writing)					
Unit:5	Report Writing			hour	
A 1 T	Preparation of Resume - Interview: Meaning - Objective				S
	terviews — Public Speech — Characteristics of a good sp	eech – E	Busin	ess	
of various types of Int	terviews – Public Speech – Characteristics of a good sp				
of various types of Int Report Presentations.		1		1	
of various types of Int Report Presentations. Unit:6	Contemporary Issues		2	2 hou	r
of various types of Int Report Presentations. Unit:6	Contemporary Issues e seminars – webinars				
of various types of Int Report Presentations. Unit:6	Contemporary Issues			2 hou hou	

- 2 Shirley Taylor, Communication for Business Pearson Publications New Delhi.
- 3 Bovee, Thill, Schatzman, Business Communication Today Peason Education Private Ltd New Delhi.

Reference Books

- Penrose, Rasbery, Myers, Advanced Business Communication Bangalore.
- 2 | Simon Collin, Doing Business on the Internet Kogan Page Ltd. London

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

https://www.youtube.com/watch?v=ol2BXgF-P48

https://www.youtube.com/watch?v=eneRHOu4fyY

https://www.youtube.com/watch?v=EUXJqxmcuuo

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	Т	P	С
ALLIED PAPER III		MANAGERIAL ECONOMICS	4	-	-	4
Pre-requisite		Basic knowledge on Managerial Economics	Syllab Versio		202	2-23

The main objectives of this course are to:

- 1. Impart the knowledge of students on economics and itstheories.
- 2. Understand the different types of markets in the currentscenario.
- 3. Make the students to understand the demand analysis for the different types of products.
- 4. Analyze the markets for achieving business enterprisegoal.
- 5. Analyze the causes and consequences of different market conditions.

Exp	Expected Course Outcomes:					
Or	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				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1	MANAGERIAL ECONOMICS	9 hours
Managerial E	conomics – Meaning and Definition – Nature and Scope – Econom	nic Theory –

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm

Unit:2 DEMAND ANALYSIS 9 hours

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

Unit:3 PRODUCTION FUNCTION 9 hours

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

Unit:4 MARKETS 9hours

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

Unit:5 PRICE THEROY 7 hours

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert le	ctures, online seminars – webinars	
	Total Lecture hours	45 hours
Text Boo	$\mathbf{k}(\mathbf{s})$	
	arshney and K.L.MaheshwariManagerial Economics Sulthan Ch	
2 Alak	Gosh and Biswanath GoshManagerial EconomicsKalyani Public	ations
Reference	e Books	
1 D.G	opalakrishnaManagerial Economics Himalaya Publishing House	
2 S.Sa	nkaranManagerialEconomicsMargham Publications	
Related	Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1 http	:://www.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqITyvDeV8	34Qiruw4xVWGQ
PTc	<u>rlhg</u>	
2 http	s://www.youtube.com/watch?v=Q8RaIfn4-Cw	
3 http	:://www.youtube.com/watch?v=n47 <mark>SQ64M</mark> hYw&list=PLJumA3phskP	Fwn2XXInxCWn
	nPMimDU	<u> </u>
C F		
Course L	esigned By:	

	N	Iapp <mark>ing with Pr</mark> ogi	r <mark>amme Out</mark> come	es	
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	& Star	S	M	M
CO2	M	⁸⁰ M	S	S	M
CO3	S	So Barrer	S Linis S	S	S
CO4	S	MEDUCATETIE	LEVATE M	M	S
CO5	S	M	S	S	S

^{*}S-Strong; M-Medium; L-Low



Course code		L	T	P	C
Core 11	Advanced Accounting	4	-	-	4
Pre-requisite	Basic knowledge in Accounting	Syllabu Version		202 23	2-

The main objectives of this course are to:

- 1. To make the students to understand the basics of preparing partnership accounts
- 2. To make the students to understand the procedures of admission. Death and retirement of partner
- 3. To promote the knowledge about the dissolution of firm and amalgamation of firm.
- 4. To enable the students to learn the accounting treatment relating to Sale of Partnership to a limited company.

lin	nited	company.	r			
5. To impart the thorough knowledge on the accounting standards.						
		ourse Outcomes:				
		cessful completion of the course, student will be able to:	T			
1		call the basic concepts of preparing partnership accounts		K1		
2		derstand the accounting treatment for admission and death of a part	ner.	K2		
3	Ap	oly the procedure for dissolution of firm and amalgamation.		K3		
4	Ana	alyse the situation of Sale of Partnership firm to a Limited company	7	K4		
5	Un	derstand the knowledge about accounting standards		K2		
K1 - R	Reme	ember; K2 - Understand; K3 - <mark>Apply; K4 - Analy</mark> ze; K5 - Evaluate;	K6 – Create			
Unit:1	1	Partnership Accounts	15h	ours		
		Accounts – division of profits – fixed and fluctuating capital – pas	st adjustments	S-		
		of profits – Final accounts of Partnership firms				
Unit:2	2	Admission, Retirement and Death of Partner	15h	ours		
		, retirement and death of a partner including treatment of goodwill				
Unit:3		Dissolution and Amalgamation of Partnership Firms	15hour			
		n of partnership firms including piecemeal distribution of assets. Ar	nalgamation	of		
partne			17.1			
Unit:4		Sale of Partnership Firm to a limited company	15-ho	ours		
Unit:5		nership Firm to a limited company Accounting Standards	13h	011rc		
		g Standards – Working knowledge of: AS4: Contingencies and eve				
		e sheet date. AS5: Net profit or loss for the period, Prior period Ite		•		
		g Policies. AS11: The Effects of Changes in Foreign Exchange Rat				
		counting for Government Grants. AS16: Borrowing Costs.AS19: Le		,		
		er share. AS26: Intangible assets. AS29: Provisions, Contingent L	iabilities and			
		Assets.				
Unit:	iit:6 Contemporary Issues 2		hours			
Exper	t lect	ures, online seminars – webinars				
Total Lecture hours 75hours						
Text I						
1 Advanced Accounts - M.C.Shukla and T.S.Grewal						
2 Advanced Accounts - R.L. Gupta						
		ced Accounts - R.L. Gupta ced Accounts - S.P.Jain and K.L. Narang				

Reference Books						
Financial Accounting - T.S.Reddy & A.Murthy						
Advanced Accountancy - A. Arulanandam, K.S. Raman						
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1 https://www.youtube.com/watch?v=F689z6sPs1g						
2 <u>https://www.youtube.com/watch?v=1LRmddEEssQ&list=PLfwl6GH_DzV54CUVBEv2yi</u>						
gtLF02pNCV5						
3 https://www.youtube.com/watch?v=F689z6sPs1g&list=PLiaygP8qeQGXXz9-9v-						
<u>06eHaL4-ODnw8g</u>						
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 5500	M _o	M	M
CO5	S	S	M	S	S

Course code					L	Т	P	С
Core 12		Cost Accounting			4	-	-	4
Pre-requisite		Basic knowledge Accounting	in	Cost	Syllabus Version 2022-23			
Course Objectiv								
 The main objectives of this course are: To understand the concept and various components of costing To provide knowledge about the different levels of material control To promote knowledge about various systems of wage payment and classification of overheads To assist preparation of accounts under process costing To familiarize with the techniques of operating costing 								
Expected Cours	sa Outcomas:							
_		the course, student will be able	to:					
On the successful completion of the course, student will be able to: Recall various concepts of costing and costing methods						K	1	
		levels of material control					K	
		ds of costing techniques					K	
** *	e the cost under p)				K	
		sts of operations and control it					K	
		d; K3 - Apply; K4 - Analyze; 1		aluate	· K6 _ (reate	11	.T
		Meaning and Scope – Concept and Scope of Cost – Elements –						. 10
Unit:2		Material Control					5 ho	
ABC analysisProcedure and	s – Perpetual inver	rial Control – Need for Materia ntory – Purchase and stores Co nvolved in purchasing – Reque e.	ntrol: P	urchas	sing of N	I aterial	s –	•
Unit:3		Labour Turnover					5 ho	
		t – Idle time – Control over idle cation and absorption of overhe		- Labo	our turno	ver. O	erhe	ad –
Unit:4	n overnead anoc	Process Costing	zaa.			15	5 ho	urs
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).								
Unit:5 Operating Costing 15 hours								
Operating Costing - Contract costing - Reconciliation of Cost and Financial accounts.								
Unit:6 Contemporary Issues 2 hours Expert lectures, online seminars – webinars						ours		
Total Lecture hours 75 hours								
Text Book(s) 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
Re	eference Books
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition, 2013.
Re	elated Online Contents
1	https://nptel.ac.in/courses/110/101/110101132
2	https://onlinecourses.nptel.ac.in/noc20_mg53/preview
3	https://www.coursera.org/projects/introduction-cost-accounting
Co	ourse 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	on safe M	M	S	
CO5	S	S	M	M	S	

Course code		L	Т	P	C
Core 13	Principles of Auditing	4	-	-	4
Pre-requisite	L Dasic Knowledge about Auditing	Syllabu Versior		202 23	2-

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 enri	ch knowledge about the provisions of investigation under companies act	•	
Expecte	d Course Outcomes:		
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 vouch	ning.	K2
3	Apply the practical knowledge for verification and valuation of assets a	nd	К3
	liabilities.		
4	Apply the provisions relating to audit of Joint stock companies.		K3
5	Apply the procedural aspects for investigation of companies.		K3
K1 - R	emember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate;	K6 – Create	;
Unit:1	Nature of Auditing	8 h	ours
	g-Origin – Definition – Objectives – Types – Advantages and Limitation – Audit Programmes.	ons – Quali	ties of
Unit:2	Internal Control	8 h	ours
	Control – Internal Check and Internal Audit –Audit Note Book – World	C 1	
	ng – Voucher – Vouching of Cash Book – Vouching of Trading Transa	ctions –	
	ng of Impersonal Ledger.		
Unit:3	Verification and Valuation of Assets and Liabilities	9 h	
	ation and Valuation of Assets and Liabilities – Auditor's position regard		
Reserv	ifications of Assets and Liablities – Depreciation – Reserves and Provis	ions – Secre	et
Unit:4	Audit of Joint Stock Companies	9 h	Allre
	Joint Stock Companies – Qualification – Dis-qualifications – Various r		lours
	ment of Company Auditor – Rights and Duties – Liabilities of a Compa		_
1 1	apital and Share Transfer Audit – Audit Report – Contents and Types.	ny ridditor	
Unit:5	Auditing and Investigation	9 h	ours
Investi	gation – Objectives of Investigation – Audit of Computerised Accounts	– Electronic	:
	g – Investigation under the provisions of Companies Act.		
Unit:6	Contemporary Issues	2	hours
Expert	lectures, online seminars – webinars		
	Total Lecture hours	45	hours
L			

Te	ext Book(s)
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.
Re	eference Books
Stu	dy material of Institute of Chartered Accountants of India.
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://www.youtube.com/watch?v=B_17KvhDT2U
2	https://www.youtube.com/watch?v=6lJZn4Lezfc
3	https://www.youtube.com/watch?v=I7QAOuwm6Qg
	<u> </u>
Co	ourse Designed By:

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	S	ுக்கழ்க் <mark>\$</mark>	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code		L	T	P	С
Core 14	Auditing and Assurance- I	4	-	-	4
Pre-requisite	Basic knowledge about Auditing	Syllabus Version	5	202 23	2-
Course Objectives:			<u>. </u>		
The main objectives	of this course are to:				
1.To educate the con-	cept of auditing and its relationship with other disc	ciplines.			

- 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.

	Course Outcomes:		
On the si	accessful completion of the course, student will be able to:		
1 E	numerate the basic principles of auditing		K1
2 R	emember the procedure for audit engagement and Documentation.		K1
	nderstand the audit procedure for obtaining the audit evidence and in ontrol	nternal	K2
4 A	pply the techniques of test checking and review analytical procedure	es.	K3
5 A	nalyze the analytical review procedures for audit payments		K4
K1 - Rer	nember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate	; K6 – Create	,
Unit:1	Nature of Auditing	12	hours
	and Assurance Standards – Overview, Standard – setting process, R and Assurance Standards Board and Auditing and Assurance Standards		
Unit:2	Audit planning	12- l	nours
of financ	engagement – Auditors engagement – Initial audit engagements – Pial statements – Audit programme - control of quality of audit work - on of audit work.		
Unit:3	Audit evidence	12	hours
audit evi	dence – Audit procedures for obtaining evidence, Sources of evidendence, Methods of obtaining audit evidence – Vouching, verification tion, Written Representations.		y of
Unit:4	Internal Control	12	hours
	n Computerized Environment - Division of auditing in EDP Enviror		
-	systems - Documentation under CAAT - Using CAAT in small busing the contractions of EDP Audit.	iness compute	er
Unit:5	Analytical review procedures	10	hours
	rformance - Audit of Payment - General Consideration - Wages - Cayments and expenses - Petty cash payments - Bank reconciliation sta		iture -
Unit:6	Contemporary Issues	2	hours
Expert le	ctures, online seminars – webinars		
	Total Lecture hours	60	hours

Text	Book	(\mathbf{z})
ILAL	DUUK	l O I

- Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.
- 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.

Reference Books

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 https://www.coursera.org/learn/auditing-part1-conceptual-foundations
- 2 https://www.youtube.com/watch?v=vCzgtBRzeh0
- 3 https://www.youtube.com/watch?v=CKfwXpOse4E

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

code				L	T	P	C
Allied IV		Modern Ban	king	4	-	_	4
Pre-requ	isite	Basic knowledge abo	out Banking	Syllab Versio		202: 23	2-
Course Ol	ojectives:	1			L		
The main of	objectives of this o	ourse are to:					
1.To Familia	rize the Banking the	eory and concepts.					
2 To assist th	e students to learn a	bout the Rules and regula	ations of RBI.				
3 To Underst	and and deal with v	arious techniques of E-Ba	nnking.				
	Course Outcome						
On the su	ccessful completion	on of the course, student	t will be able to:				
1 To lea	arn the principles of	banking regulation act 19	049			K	.1
2 To de	scribe the various for	unctions of Modern Banki	ng			K	2
3 To stu	ıdy the managemen	t of various aspects banking	ng			K	3
K1 - Rem	nember; K2 - Unde	erstand; K3 - Apply; K 4	I - An <mark>alyze; K5 - Evalua</mark>	te; K6 –	Creat	e	
Unit:1	1		SI C				
Origin of			on of banks- Banking Sy			nking	
Origin of - Branch Banks - E Unit:2	Banking Universa Balance Sheet of co	I Banking & Banking Normmercial Banks – Crea	on of banks- Banking Sy Markets – Functions of M dit Creation by commerces s – Quantitative and Selec	Iodern co	nit Ba omme s 8	nking	<u> </u>
Origin of - Branch Banks - E Unit:2 Central Ba controlmea special pla	Banking Universal Balance Sheet of country Ink – Functions – Country Insures – Role of Roce in the banking	Il Banking & Banking Normercial Banks – Cree Credit Control Measures BI in regulating and cor	Markets – Functions of Modit Creation by commerces – Quantitative and Selectrolling banks. State Banks and rural financing –	Iodern co	nit Ba omme 8 8 edit ia – I	nking ercial hour ts	<u> </u>
Origin of - Branch Banks - E Unit:2 Central Ba controlmea special pla	Banking Universal Balance Sheet of country Ink – Functions – Country Insures – Role of Roce in the banking	al Banking & Banking Normmercial Banks – Cree Credit Control Measures BI in regulating and conscene – Commercial banks	Markets – Functions of Modit Creation by commerces – Quantitative and Selectrolling banks. State Banks and rural financing –	Iodern co	nit Ba omme s 8 edit ia – I l Rur	nking ercial hour ts	S -
Origin of - Branch Banks - E Unit:2 Central Ba controlmea special pla Banks - Pla Unit:3 Principles - Contents	Banking Universal Balance Sheet of co- Ink – Functions – Cooperative Balance of Co-operative of sound bank len of loan policy – E	Il Banking & Banking Normercial Banks – Creedit Control Measures BI in regulating and conscene – Commercial banks in the Indian Banks in the Indian Banks in the Indian Banks and conscended in the Indian Banks in the Indian Ban	Markets – Functions of Modit Creation by commerces – Quantitative and Selectrolling banks. State Banks and rural financing –	flodern co	nit Ba pmme 8 8 edit ia – I l Rur 9 n poli	hour ts al	S -
Origin of - Branch Banks - E Unit:2 Central Ba controlmed special pla Banks - Pla Unit:3 Principles - Contents authority-	Banking Universal Balance Sheet of co- Ink – Functions – Cooperative Balance of Co-operative of sound bank len of loan policy – E	Il Banking & Banking Normercial Banks – Creedit Control Measures BI in regulating and conscene – Commercial banks in the Indian Banks in the Indian Banks in the Indian Banks and conscended in the Indian Banks in the Indian Ban	Markets – Functions of Modit Creation by commerces – Quantitative and Selectrolling banks. State Banks and rural financing – anking scenario In policy – Factors influent – Loan supervision cr	flodern co	nit Ba pmme s 8 edit ia – I l Rur 9 n poli oving s, and	hour ts al	S -
Origin of - Branch Banks - E Unit:2 Central Ba controlmed special pla Banks - Pla Unit:3 Principles - Contents authority- NPA. Unit:4 Electronic Internet Ba Personal Id Cards, Electronic	Banking Universal Balance Sheet of country Ink – Functions – Country Insures – Role of Roce in the banking stace of Co-operative Insures – Banking Share of loan policy – Exprudential limits – Banking E-banking Sharking, Mobile Banking, Mobile Banking	Credit Control Measures BI in regulating and core scene – Commercial bar e banks in the Indian Bar ding – Formulating loan valuating credit applica risk rating - Credit Sco ag, Any time Banking, Anking, Core Banking	Markets – Functions of Modit Creation by commerces – Quantitative and Selectrolling banks. State Banks and rural financing – anking scenario In policy – Factors influent – Loan supervision cr	rective Create Regional Park of Ind Regional Park o	s 8 edit ia – I l Rur 9 n poli oving s, and 8 ng, M), t	hour ts al hour cy hour	S S
Origin of - Branch Banks - E Unit:2 Central Ba controlmed special pla Banks - Pla Unit:3 Principles - Contents authority- NPA. Unit:4 Electronic Internet Ba Personal Id Cards, Elect Unit:5	Banking Universal Balance Sheet of count of Parameter of Co-operative of Sound bank lenguage of Co-operative of Italian policy – Expression of Sound Banking E-banking anking, Mobile Balentification Numbersonic Cheque,	Credit Control Measures BI in regulating and core scene – Commercial bar e banks in the Indian Bar ding – Formulating loan valuating credit applica risk rating - Credit Sco ag, Any time Banking, Anking, Core Banking, - per (PIN), Multiple Pin,	Markets – Functions of Modit Creation by commerces – Quantitative and Selectrolling banks. State Banks and rural financing – anking scenario In policy – Factors influent – Loan supervision croring by CIBIL and other pring by CIBIL and other Anywhere Banking, Hon Automated Teller Mach Debit Cards, Credit Cards	dodern corrial Banks ective Cre nk of Ind Regional ncing loan edit apprer agencies ne Bankin ines (AT) eds, Smar	edit ia – I l Rur 9 n poliovinges, and 8 ng, M), t	nking hour ts al	S S
Origin of - Branch Banks - E Unit:2 Central Ba controlmed special pla Banks - Pla Unit:3 Principles - Contents authority- NPA. Unit:4 Electronic Internet Ba Personal Id Cards, Elec Unit:5 ECS, MIG	Banking Universal Balance Sheet of count of Received and Particular Sheet of Received and Particular Sheet of Co-operative of Sound bank lenguage of Co-operative of Ioan policy – Eprudential limits – Panking E-banking Mobile Ballentification Numbersonic Cheque, — CR Clearing Systems (CR Clearing Systems)	Credit Control Measures BI in regulating and corescene – Commercial banks e banks in the Indian Banks – Formulating loan valuating credit application risk rating - Credit Scounts, Core Banking, Any time Banking, Anking, Core Banking, Loer (PIN), Multiple Pin, em, Cheque Clearance S	Markets – Functions of Modit Creation by commerces – Quantitative and Selectrolling banks. State Banks and rural financing – anking scenario In policy – Factors influent – Loan supervision creating by CIBIL and other and Anywhere Banking, Hon Automated Teller Mach	rective Created Regional Regio	s 8 edit ia – I l Rur 9 n poli oving s, and 8 ng, M), t	hour ts al hour cy hour	S S
Origin of - Branch Banks - E Unit:2 Central Ba controlmed special pla Banks - Pla Unit:3 Principles - Contents authority- NPA. Unit:4 Electronic Internet Ba Personal Id Cards, Elec Unit:5 ECS, MId Clearing	Banking Universal Balance Sheet of count of Received and Particular Sheet of Received and Particular Sheet of Co-operative of Sound bank lenguage of Co-operative of Ioan policy – Eprudential limits – Panking E-banking Mobile Ballentification Numbersonic Cheque, — CR Clearing Systems (CR Clearing Systems)	Credit Control Measures BI in regulating and corescene – Commercial banks e banks in the Indian Banks – Formulating loan valuating credit application risk rating - Credit Scounts, Core Banking, Any time Banking, Anking, Core Banking, Loer (PIN), Multiple Pin, em, Cheque Clearance S	Markets – Functions of Modit Creation by commerces – Quantitative and Selector of the Property	rective Created Regional Regio	edit ia – I l Rur 9 n polioving s, and 8 ng, M), t 9 redit und	hour ts al hour cy hour	S S
Origin of - Branch Banks - E Unit:2 Central Ba controlmed special pla Banks - Pla Unit:3 Principles - Contents authority- NPA. Unit:4 Electronic Internet Ba Personal Ic Cards, Elec Unit:5 ECS, MIC Clearing Transfer Unit:6	Banking Universal Balance Sheet of count of Received and Particular Sheet of Received and Particular Sheet of Co-operative of Sound bank lenguage of Co-operative of Ioan policy – Eprudential limits – Panking E-banking Mobile Ballentification Numbersonic Cheque, — CR Clearing Systems (CR Clearing Systems)	Credit Control Measures BI in regulating and corscene – Commercial bar e banks in the Indian Bar ding – Formulating loan valuating credit applica risk rating - Credit Sco ag, Any time Banking, Anking, Core Banking, - oer (PIN), Multiple Pin, m, Cheque Clearance S eal Time Gross Settleme Contemporary Iss	Markets – Functions of Modit Creation by commerces – Quantitative and Selector of the Property	rective Created Regional Regio	edit ia – I l Rur 9 n polioving s, and 8 ng, M), t 9 redit und	hour ts al hour hour	S S

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

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



Course code			L	T	P	C	
Core 15		Corporate Accounting	4	-	-	4	
Pre-rec	quisite	Basic knowledge about company and accounting	Syllabus Version		202 23	2022- 23	
Course	Objectives:		•				
The main	n objectives of this co	ourse are to:					
 To j To i To i 	provide knowledge a assist the preparation understand the accou	unting concepts of issue of shares and debentur bout redemption of preference shares and deben of final accounts of company enting procedure for valuing shares and goodwif for preparing accounts related to liquidation of	ntures 1	es			
Expecte	d Course Outcomes	:					
		on of the course, student will be able to:					
	Identify the accounting procedures followed by companies for issue of shares and debentures					ζ1	
	Understand the accorand debentures	accounting treatment relating to redemption of preference shares					
3	Describe the prepara	tion of final accounts of company			K	(2	
4	Apply the provisions	relating to calculation of value of shares and g	oodwill		K	Κ3	
5	Apply the legal accor	unting tre <mark>atme</mark> nt for preparing liquidation accou	ınt		K	Κ3	
K1 - Re	emember; K2 - Unde	rstand; K3 - Apply; K4 - Analyze; K5 - Evalua	te; K6 –	Creat	e		
Unit:1		Issue of shares		16	hou	irs	
	f shares : Par , Premissue – Underwriting	um and Discount - Forfeiture - Reissue – Surrei	ider of S	hares	_		
Unit:2	Redemp	tion of Preference Shares and Debentures		18	hou	irs	
		hares. Debentures – Issue – Redemption : Sink	ng Fund				
Unit:3		Final Accounts		20	hou	irs	
		es - Calculation of Managerial Remuneration.	1	10	1		
Unit:4	n of Shares and Goo	dwill		19	hou	ILS	
Unit:5		Liquidation Statement		16	hou	ırs	
	ntion of Companies -	Statement of Affairs -Deficiency a/c.		10	1100		
Unit:6		Contemporary Issues			2 hou	ırs	
Expert	lectures, online semi	nars – webinars	L				

Reference Books

House Pvt Ltd; 10th revised edition, 2013

Text Book(s)

Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication

R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
 Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition

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 https://onlinecourses.swayam2.ac.in/cec20_mg17/preview					
2 https://onlinecourses.swayam2.ac.in/cec20_mg28/preview					
3 https://www.youtube.com/watch?v=7Hh5AIcuLFQ&list=PLiaygP8qeQGV8HHt-					
TTbaby5pYVHC2VMu					
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	Т	P	C
Core 16	Auditing and Assurance-II	4	-	-	4
Pre-requisite	Knowledge about auditing	Syllabu Version		202 23	2-

The main objectives of this course are to:

- 1. To educate the concept of auditing of receipts and vouching of accounting transactions.
- 2. To enhance the practical knowledge relating the procedures of auditing practices.
- 3. To promote the analytical concept relating to audit of impersonal ledger and assets and liabilities
- 4. To describe the provisions relating to company audit
- 5. To gain practical knowledge about the audit of service institutions

Expected Course Outcomes:

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,	K1
	purchases, sales, impersonal ledgers and assets and liabilities	
2	Interpret and vouch of various documents and company audit procedures	K2
3	Apply the auditing procedures for the audit of accounting transactions	К3
4	Apply the provisions for audit of companies and preparing required reports	К3
5	Extrapolate the procedural aspects of auditing in various undertakings and	K2
	preparation of audit reports.	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1

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.

Unit:2 16-- hours

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

Unit:3 14-- hours

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.

Unit:4 15-- hours

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.

Unit:5		16 hours					
Special po	ints in audit of different types of undertakings, i.e., Educational	institutions, Hotels,					
	spitals, Hire-purchase and leasing companies (excluding banks, ele						
cooperative societies, and insurance companies). Features and basic principles of government							
	al bodies and not-for-profit organizations, Comptroller and Audito	r General and its					
constitutio		,					
Unit:6	Contemporary Issues	2 hours					
Expert lec	tures, online seminars – webinars						
	Total Lecture hours	75 hours					
Text Book	$\overline{\mathbf{x}(\mathbf{s})}$						
	ng and Assurance Varsha Ainapure & Mukund Ainapure. PHL Prive 2 nd Edition, 2009,	vate Limited, New					
edition	ng Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalya Reprint 2014						
3 Princip	les of Auditing DinkarPagare Sultan Chand & Sons, New Delhi. 1	1th E					
Reference	Books						
Practical Au Reprint 200	uditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New D	Delhi. 3 rd edition					
CA – IPCC	Group II Study Material ICAI ICAI 2016						
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]							
1 <u>https://www.youtube.com/watch?v=ROlz8liKr_Q&list=PLxOpDRieFexnoeQbLhO46Q9JuvA2j-N_L</u>							
2 <u>https:</u>	2 https://www.youtube.com/watch?v=TQRfLQkhXfw						
3 https://www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_Kc9NTqbDPw							
	State State Witte State Control of the State Contro						
Course De	signed 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	e				L	Т	P	C
Core 17	<u> </u>	Direct Tax-I			3	-	-	4
	quisite	Basic knowledge al	oout Tax		yllabus Version		2022 23	2-
	Objectives:							
The mai	in objectives of this co	ourse are to:						
 To enlighten the students to learn the Basic provisions of the Income Tax Act. To familiarize with calculation of income from Salaries and house property To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources To provide the knowledge about the provisions for calculation of income from capital gains To make the students to learn the procedure to compute the tax liability of an individual. 								
			compute the tax IIa	bility o	f an indi	Vidua	al.	
_	ed Course Outcomes successful completio		nt will be able to:					
1	•	rminologies related t					K	1
2		nod of calculating and		ome fro	m calari	AC		2
2	and house property	iod of calculating and	revying tax for me	onic no	iii saiaii	CS	17	
3	Apply the various ta	Apply the various tax laws and available provisions for computation of income from business or profession and other sources				K	3	
4	Apply tax provisions	applicable to calcula	e tax for income fro	m capi	tal gains		K	[3
5	Analyse the self-ass	essment of income ar	d computation of ta	x liabil	ity		K	[4
K1 - R	emember; K2 - Unde	rstand; K3 - Apply; K	4 - Analy <mark>ze; K</mark> 5 - H	Evaluate	e; K6 – 0	Creat	e	
Unit:1		Income Tax	Act			17	hou	rs
	ant definitions in the							•
	ferent types of assesse							
	and scope of total inco Incomes which do no			mea to	accrue o	r arıs	se in	
Unit:2		ne from Salaries and				20	hou	rs
	e from salary – Incom						1100	
Unit:3		me from Business o				16	hou	rs
Income	e from Business or Pr	ofession			•			
Unit:4		om Capital Gains a				15	hou	rs
	from Capital Gains –				T	•		
Unit:5		Computation of Tax	•				hou	
	e of other persons inc							
_	forward and set off of		_		-			aı
	e and tax payable; Rel ed at source — Asses							
Unit:6		Contemporary Is		01 1010			2 hou	rs
	lectures, online semi				1			
			Total Lecture h	กกเเร		90	hou	rs
Toy D	Book(s)		Total Deciule I	Juis		/U	nou	10
	ome tax law and prac	ice - V.P.Gaur & D.F	8 Narano					
	ome tax law and prac							
	and prac							

3 Income tax law and practice - Bhagwathi Prasad					
Reference Books					
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1 https://onlinecourses.swayam2.ac.in/cec20_cm03/preview					
2 https://www.youtube.com/watch?v=_1_lZv-jEVY					
3 https://www.youtube.com/watch?v=q1bdHJdobDI					
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
		8,6006	நக்கழக்ம், ஓ		

Course code	TITLE OF THE COURSE		T	P	С
Core- 18	Indirect Taxes	4	-	-	4
Pre-requisite	Rasic knowledge in fav	Syllabus Version		202 23	2-

The main objectives of this course are to:

- 1. To understand the applicability of indirect taxes and methods of levying in India
- 2. To familiarize with the calculation and execution of goods and service tax in India
- 3. To provide knowledge about the Levy and Collection under GST
- 4. To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act
- 5. To understand the applicability of custom law in India

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various concepts relating to Indirect tax regime in India	K1
2	Analyze the concept and applicability of GST in businesses	K4
3	Compare the GST regime with other indirect tax laws prior to it	K2
4	Describe the applicability of GST system in own business and other prototyes	K2
5	Examine the custom law and related duties and taxes	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Nature of Taxes 15-- hours

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features - Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues

Unit:2 Goods and Services Tax 20-- hours

Good and Services Tax in India - Introduction - Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept - CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

Unit:3 Levy and Collection of GST 20-- hours

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

Unit:4 Integrated Goods and Services Tax Act 18-- hours

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill

und Dat	er GST: Meaning and Applicability. Filing of Returns: Types of GST Retes	turns and their Due
Dat	cs.	
Uı	nit:5 Customs Laws	15 hours
Intr	oduction to Customs Laws in India: The Customs Act 1962 - The Custom	ns Tariff Act 1975 -
	ic Concepts - Taxable Event - Levy and Exemptions from Customs Duty	
Val	uation- Abatement of Duty on Damaged or Deteriorated Goods - Custom	s Duty Draw Back.
T T		
	nit:6 Contemporary Issues	2 hours
Ex	spert lectures, online seminars – webinars	T
	Total Lecture hours	90 hours
Te	ext Book(s)	
1		
	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, No.	
2	Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswa	nathan,
	Kavin Publications, Coimbatore.	
R	eference Books	
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=v9M58U tPU	
2	https://www.youtube.com/watch?v=wlTlmee8AMA	
3	https://www.voutube.com/watch?v=a hgVi 3YLc	
	Spirit Combany	
С	ourse 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				

Pre-requisite		Basic Knowledge of Banking Insurance Law	Syllah Versi		2022	2-23
Core 19		BANKING AND INSURANCE LAW	3	-	-	3
Course code		TITLE OF THE COURSE	L	T	P	C

The main objectives of this course are to:

- 1. To enable the students to understand the Concepts of Banking and its Functions
- 2. To understand Negotiable Instrument Act.
- 3. To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions.
- 4. To Study the Objectives and functions of IRDA

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

	r	
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

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 BANKER AND CUSTOMER	8 hours
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Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.

Unit:2 NEGOTIABLE INSTRUMENT ACT 9-- hours

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

Unit:3 INSURANCE 8-- hours

Insurance: Meaning - Functions - Principles: General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

Unit:4 LEGAL DIMENSION OF INSURANCE 7- hours

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act, 1986.

Uı	nit:5	IRDA	11 hours					
		on - Composition of Authority - Duties, Powers and Functions - P						
Αι	Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning							
	nit:6	CONTEMPORARY ISSUES	2 hours					
Ex	pert lecture	es, online seminars – webinars						
		Total Lecture hours	45 hours					
Te	ext Book(s)							
1		"Banking Theory, Law and Practice", Sultan & Chand Ltd.						
2	Gordon ar	nd Nataraj, "Banking Theory, Law and Practice", Himalaya Publish	ning House					
3	M.L. Tanı	nan, "Banking Law and Practice", Thacker & Co Ltd						
Re	eference Bo	ooks						
1	B.S Bod	la, M.C. Garg & K.P. Singh, "Insurance - Fundamentals, Environm	ent &					
	Procedur	res", Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.						
2	M.N. Mi 2006	shra, "Insurance – Principles and Practice", S.Chand& Company I	td., New Delhi,					
		is Can						
Re	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1	https://w	ww.youtube.com/watch?v=vqmMxbHufQk&list=PLH-J9IY9-						
	<u>DpNk9b</u>	gsORjIFW46SANwtSDE						
2	https://w	ww.youtube.com/watch?v=vqmMxbHufQk						
3		ww.youtube.com/watch?v= <mark>oxzmP7sjCRQ&list=PLBbC</mark> yJkOLBn	n-					
	m99E5v	hk4owllgJK6aiT2						
Co	ourse Desig	ned By:Sathiyavanisathiyavanis@skacas.ac.in						

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

S- Strong; M-Medium; L-Low



Course code		TITLE OF THE COURSE	L	P	C	
Core - 20		Accounting for Managerial Decisions	4	-	-	4
Pre-requisite	;	Basic accounting about knowledge	Syllabus Version		2022-23	
Course Object						
The main object	ctives of thi	s course are to:				
1. To concep	tualize mai	nagement accounting				
•		ial statements using ratio analysis				
3. To analyse the working capital of business						
		naking using marginal costing				
5. To assist i	n preparing	budget and budgetary control				
Expected Cou	rse Outcon	nes:				
On the succes	sful comple	etion of the course, student will be able to:				
1 Familia	rize with th	e basic concepts of Management accounting			K	2
2 Analyze	the financi	al statements using ratio analysis			K	4
3 Determi	ne the worl	king capital of the business			K	3
4 Justify of	lecision ma	king using marginal costing			K	4
5 Formula	ate budget a	and exercising budgetary control			K	3
		nderstand; K3 - Apply; K4 - Analyze; K5 - Evaluate	e; K6 - (Create	e	
	<u> </u>					
Unit:1		Nature of Management Accounting		15	hou	rs
		 Meaning – Objectives and Scope – Relationship be 	etween	Mana	igeme	ent
	ost Accoun	iting and Financial Accounting.				
Unit:2		Ratio Analysis			- hours	
Ratio Analysi Sheet.	s – Analysi	s of liquidity – Solvency and Profitability – Construc	ction of	Bala	nce	
Unit:3		Working Capital Management		20	hou	rs
Working Capi Cash Flow Ar		ing capital requirements and its computation – Fund	Flow A	naly	sis an	d
Unit:4		arginal Costing and Break Even Analysis		18	hou	rs
		eak Even Analysis – Managerial applications of marg	inal co			
•	_	ons of marginal costing.	5	~		
Unit:5		Budgeting and Budgetary Control		14	hou	rs
0 0	ster Budge	y control – Definition – Importance, Essentials – Cla t – Preparation of cash budget, sales budget, purchas				l
Unit:6	10 0 00 00 00 00	Contemporary Issues			3 hou	rs
Expert lecture	es, online se	eminars – webinars	<u> </u>			
		Total Lecture hours		90	hou	rs
Text Book(s)		ting Deinsinles & Dusstine Coal: V Courts O. D. V. C.	howers	V c1		
_		ting - Principles & Practice, Sashi K Gupta & R.K.S n Revised Edition 2016.	narma,	Kaly	am	

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

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



Course							
code		L	T	P	C		
Core 21	Direct Tax-II	3	-	-	4		
Pre-requisite	Basic knowledge about tax		2 3 2200 222		2022- 23		
Course Objectives:							
The main objectives of this course are to:							
1 To soin lenguale des	40 00 00 00 00 00 00 00 00 00 00 00 00 0	a::41a 41a a a4a4a	of III I	C	1		

- 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 g	ain practical knowledge in computation of wealth tax		
Expect	ed Course Outcomes:		
On the	e 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		К3
4	Apply the procedure for appeals, Provisions, Penalties and Prosecution	1	K3
5	Understand the provisions applicable to assess wealth tax		K2
K1 - F	Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate:	K6 – Create	
Unit:1		20	hours
	sment of HUF, Firms.		
Unit:2		20	hours
	sment of AOP and Companies		
Unit:			hours
	sments of cooperative societies, Assessment in special cases, Assessment	nts of Fringe	
benefi Unit:4		13	hours
	s and Provisions, Penalties and Prosecution.	13	Hours
Unit:		13	hours
Wealt			
Unit:	Contemporary Issues	4	hours
Exper	t lectures, online seminars – webinars		
	Total Lecture hours	90	hours
Text I	Book(s)		
1 Inc	come tax law and practice - V.P.Gaur & D.B.Narang		
	come tax law and practice - H.C.Mehrotra and S.P.Goyal		
	come tax law and practice - Bhagwathi Prasad		
Refer	ence Books		
Income	tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy		

Rela	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://onlinecourses.swayam2.ac.in/cec20_cm03/preview
2	https://www.youtube.com/watch?v=N-
	Y6ylnNl7s&list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj
3	https://www.youtube.com/watch?v=q1bdHJdobDI
Co	ourse 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 1. To deve	equisite	Enterprise Information System and Strategic Management Basic knowledge about tax	3	<u> </u>	P	C
Course .To deve	-	Pagia knowladge about toy		-	-	4
I.To deve	Course Objectives: To develop an understanding of technology enabled Information Systems.					2-
			·			
. To kno	lop an understanding o	f technology enabled Information Systems.				
	w about impact on ente	erprise – wide processors, risks and controls and	Computing	Techno	logie	s.
3.To gain	knowledge about Infor	rmation System and its components.				
	ed Course Outcomes					
On the		on of the course, student will be able to:				
1	basics of Information	· ·	Processes,	and		(1
2	gain knowledge about	Information Systems' Auditing			K	[2
3	<u> </u>	uting Technologies, Risks and controls of busine				3
K1 - R	emember; K2 - Unde	erstand; K3 - Apply; K4 - Analyze; K5 - Eva	aluate; K6	Creat	e	
Unit:1		siness Processes – Automated Business Processes			hou	irs
Modules Analytics Systems'	d ERP and Non-Integra and their integration vand Business Intelligen and Controls – Classifon of Duties	with financial and accounting systems – Reponents of Information Systems – Components of Information of Information Systems, Control – Information of Information Systems	rting Syste mation Syst	- Busine m and l tems – Ir stems'	MIS. nform	oces Dat atio ing
		Components for E-Commerce – Architecture of	Networked			115
– Work	xflow Diagram for E-C	Commerce- Risks and Controls – Guidelines and s – Computing Technologies		•		
Unit:4				18	hou	irs
Missio	on andObjectives; Stra	Meaning and nature; Strategic management ategic levels in organizations-Strategic Analy atrix, Portfolio Analysis	-			
Unit:5		•			hou	
Functi	ction strategy, Logis	lation of Functional Strategy: Marketing s tics strategy, Human resource strategy-Str ess: Business Process Reengineering, F	ategy imp	lement	ation	an
Produc control	±	ontemporary Strategic Issues				
Production Control Manag	gement, Six Sigma Co	Contemporary Issues			2 hou	irs
Production Control Manag	gement, Six Sigma Co	Contemporary Issues			2 hou	irs
Production Control Manag	gement, Six Sigma Co	Contemporary Issues	ırs		2 hou	

	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, 1
	stEdition 2004
5	Quality Management, K.Shridara Bhatt, Himalaya Publishing House, 1 st edition 2007.
R	eference Books
1. 0	CA – Inter Study Material, ICAI
2. C	A IPCC IT & SM, CA Deepak Saini- Make my Delivery
_	uality Management, Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine,
Tata	McGraw Hill, 3 rd edition 2009
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://nptel.ac.in/courses/110/108/110108047
2	https://nptel.ac.in/courses/122/105/122105024
3	https://onlinecourses.swayam2.ac.in/imb20_mg33/preview
1	

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	SSTATH	S	S	S

Course Designed By:

Course code	TITLE OF THE COURSE	L	T	P	C
Core 23	CYBER LAW	3	-	-	3
Pre-requisit	Basic Knowledge of Cyber Law	Syllabu Version		2022	2-23

Course Objectives:

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

Expected Course Outcomes:

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

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 CYBER LAW 12- hours

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.

Unit:2 SECURITY ASPECTS 12-- hours

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.

Unit:3 EVIDENCE ASPECTS 12-- hours

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.

Unit:4 GLOBAL TRENDS 10-- hours

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit:5 THE INFORMATION TECHNOLOGY ACT 2000 12-- hours

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.

Un	it:6	CONTEMPORARY ISSUES	2 hours			
Ex	pert lecture	es, online seminars – webinars				
		Total Lecture hours	60 hours			
Te	xt Book(s)					
1	The Indian	Cyber Law: Suresh T.Viswanathan, Bharat Law House, New De	lhi			
•						
Re	lated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]				
1	https://w	ww.youtube.com/watch?v=KtuCsBlJXk8				
2	https://w	ww.youtube.com/watch?v=6srnawS4PLQ&list=PLX0Im12KwTw	lm-			
	jOWfFqe	ejg8go7JBj72 <u>J</u>				
3	3 https://www.youtube.com/watch?v=SCgc55vtd6M					
1						
Co	urse Desig	ned By:Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in				

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

S- Strong; M-Medium; L-Low



Course	e		L	Т	P	С
Elective	e 1 A)	Financial Management	4	-	-	2
Pre-re	quisite	Knowledge about Finance and accounting	Syllabi Versio		202 23	2-
Course	Objectives:		•	L.		
	in objectives of this co					
		amework for considering management of finance				
		lentify and analyze various sources of raising fir				
		oout lease financing and framing optimum capital elating to financing of working capital and investigations.			ne:	
		nowledge about management of determinants of				
	ed Course Outcomes		capitari	Huct	ui C	
_		n of the course, student will be able to:				
1		ons of finance and goals of business			K	<u> </u>
2	Identify the appropriate source of finance suitable to the business					2
3	· · · · · · · · · · · · · · · · · · ·					3
3	Apply the concepts to enable financial planning and framing of optimum capital structure					
4						[4
	requirements					
						2
K1 - R	emember; K2 - Unde	rstand; K3 - Apply; K4 - Analyze; K5 - Evaluat	e; K6 –	Creat	e	
Unit:1		Functions of Finance		10	hou	irs
		gement, sco <mark>pe and objectives of fi</mark> nancial manag				
		g Process, Project formulation & Project Selecti				į
		Techniques; Payback Period Method, Average ra	ate of ret	urn, l	Vet	
Unit:2		Benefit-Cost Ratio, Capital Rationing. Sources of Finance		12	hou	
		Equity shares, Preference shares, Debentures, I	Public de			IS
	affecting long term f	* *	ublic de	posit	ъ,	
Unit:3		Lease Financing		12	hou	irs
		ypes. Advantages and disadvantages of leasing.	Capital S			
		acture, Capital Structure Theories, Cost of Capital				
	ial Leverage.		_			
Unit:4		Vorking Capital Management			hou	ırs
•	_ 1 ,	actors affecting working capital requirements, D	etermin	ing		
	<u> </u>	, Sources of working capital.	1	12	le o s	
Unit:5		Factors of Capital Structure rnings: Retained earnings & Dividend Policy, C	l'oneidam		hou	113
_		vividends, Dividend Theories, Bonus Shares, .EV				
CAPM	- ·	Triadias, Dividena Theories, Donas Siares, iD	, , 1, 1 , 1,	. 1, an	u	
Unit:6		Contemporary Issues			2 hou	irs
Expert	lectures, online semi	nars – webinars	_1			
-		Total Lecture hours		60	hou	ırs
			_1			

Te	ext Book(s)
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
Re	eference Books
ΙM	Pandey, Financial Management.
Dal	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
Kei	ated Offinie Contents [MOOC, SWATAM, NFTEL, Websites etc.]
1	https://nptel.ac.in/courses/110/107/110107144
2	https://onlinecourses.swayam2.ac.in/cec20_mg05/preview
3	https://onlinecourses.swayam2.ac.in/cec20_mg10/preview
Co	ourse Designed By:

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

Course code		L	Т	P	С
Elective 1 B)	Entrepreneurial Development	4	-	-	2
Pre-requisite	Knowledge about business			2022-	23
Course Objective		•	•		
 To understan To provide ir To familiariz To provide k 	es of this course are to: d the basic concepts of entrepreneurship and related initialisights about the setting up of startups and projects e with the institutional services to entrepreneur nowledge about various financial support available to the nowledge about various subsidies and incentives available.	e entrepr			
	l completion of the course, student will be able to:				
	I the importance and role of entrepreneurship as an econo	omic		K1	
	ibe the various forms of setting up a startup and project r	nanagen	nent	K2	,
	estand the various institutional services to entrepreneur			K2	,
	e the various financial support available to the entrepren	eurs		K4	
5 Under	rstand the various subsidies and incentives available for oreneurs			K2	•
	K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Eval	ıate; K 6	- Cre	eate	
Unit:1	Nature of Entrepreneurship		1	0 ho	urs
function and type rural entrepreneu	preneurship: Definition Nature and characteristics of enterof enteror of enteror of enteror of work of enteror of work of enteror of women council scheme of women council scheme	men en	trepre	neur &	
Unit:2	Start-up and Project Mangement			_	urs
evaluation – feas	ibility analysis, Project Report.	oject for			
Unit:3	Financial Assistance - I	- CO T			urs
KUIC and comm		CO – 11	COI	, IIC,	
Unit:4	Financial Assistance - II		1	2 ho	urs
Institutional finan	ce to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDO IDBI commercial bank venture capital.	CS, LIC			
Unit:5	Incentives and Subsidies				urs
	absidies – Subsidied services – subsidy for market. Trans tion benefit to SSI role of entrepreneur in export promot			-	
Unit:6	Contemporary Issues			2 ho	urs
Expert lectures, o	online seminars – webinars	ial Development out business Syllabus rsion oreneurship and related initiatives Startups and projects es to entrepreneur dicial support available to the entrepreneurs dies and incentives available for dies to entrepreneur K2 I services to entrepreneur K2 It available to the entrepreneurs died incentives available for K2 My; K4 - Analyze; K5 - Evaluate; K6 - Create expreneurship T0 hours are and characteristics of entrepreneurship of EDP. Development of women entrepreneur & Mangement T12 hours election of the product – project formulation fit. Mance - I DO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, tance - II T2 hours C, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, re capital. Subsidies T2 hours - subsidy for market. Transport – seed capital repreneur in export promotion and import y Issues Total Lecture hours 60 hours			
	Total Lecture hours		6	0 ho	urs
Text Book(s)					
-	urial Development – C.B.Gupta and N.P.Srinivasan				
	tals of Entrepreneurship and Small Business –RenuArora	&S.KI.S	Sood		
3 Entreprene	urial Development – S.S.Khanka				

Reference Books						
Entrepreneurial Development – S.G.Bhanushali						
Relat	ted Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://nptel.ac.in/courses/110/106/110106141					
2	https://onlinecourses.nptel.ac.in/noc20_mg46/preview					
3	https://www.youtube.com/watch?v=1RtZEk4J8X8					
Cou	urse Designed By:					

	Mapping (Course objectiv	es and course o	utcomes	
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	S	S	S	S	S
CO3	M	S	M	M	S
CO4	M	S	க்கழக _{ம்} S	S	S
CO5	S	M	S	S	S

Course code				L	Т	P	С
EI 4: 10)		Micro Finance			1	r	
Elective 1 C)	-			4 Syllab	116	-	2
Pre-requisite	3	Knowledge about Finance		rsic		2022-	23
Course Objec							
	ctives of this cou						
*	-	vledge of the micro financing syste					
•		me generating activities under micro	romance				
		ethodology for rating ies for pricing of microfinance proc	ducte				
		es for transforming NGO's	aucts				
	rse Outcomes:						
		of the course, student will be able t	:0:				
		ent scenario of rural financial syste				K1	
		income generating activities in mic				K3	
		ting methodology for rating credit v				K3	
- I		s strategies for pricing of microfina		rte		K4	
		asforming measures of NGO's	ince produc			K2	
			E Evolue	to. V 6	Cn		•
Unit:1		tand; K3 - Apply; K4 - Analyze; K	.5 - Evaluai	le; Ko		3 h o	
		ndian Rural Financial System Indian Rural financial system,	introduction	on to			
		ucts, (savings, credit, insurance,					
		e in kind, Microremittances, Micro					
		ric models viz. SHG, Grameen, a					
		el, SGSY model, Grameen Bangla					
		randed primitive models) Emergin				financ	e in
	se cases, Emergi	ng Global Microfinance practices.	Need of M	icrofin			
Unit:2		Overview of Microfinance				0 ho	urs
		ncome generating activities and M					
		nalysis including sources. Technolo				conom	11C
Unit:3		rsis. Logical framework, Implemen edit Delivery Methodology	tation & M	onitor		2 ho	II MC
Omt.5		•	tions: Ranl	-			uis
Credit Delive		· Credit Lending Models · Associa		7 (+119r		<i>'</i> S	
		: Credit Lending Models : Associa					
Community I	Banking, Coopera	atives, Credit Unions, Grameen Mo	del, SHG,	Indivi	dual,		ial
Community I Intermediarie	Banking, Coopera	<u> </u>	del, SHG,	Indivi	dual,		ial
Community I	Banking, Coopera es, Could be indiv	atives, Credit Unions, Grameen Mo	del, SHG,	Indivi	dual, Con		
Community I Intermediarie banks) Unit:4	Banking, Coopera es, Could be indiv	atives, Credit Unions, Grameen Movidual lenders, NGOs, micro credit	odel, SHG, programme	Indivi es, and	dual, Con	nmerci	
Community Intermediarie banks) Unit:4 Pricing of Michigan biding, etc. Pricing Community Intermediarie banks)	Banking, Cooperates, Could be indiversely crofinance productions saving productions.	Actives, Credit Unions, Grameen Movidual lenders, NGOs, micro credit Pricing of Microfinance cts: Purpose base, Activity base, Iducts, Amount of savings base, At	edel, SHG, programme	Indivies, and	dual, Con 1: ase O dical	nmerci	ours ing
Community Intermediarie banks) Unit:4 Pricing of Michigan biding, etc. Pricing to corporate the corporate in the corporate	Banking, Coopera es, Could be indiversely crofinance produ- icing saving products. Gender issue	Pricing of Microfinance cts: Purpose base, Activity base, I ducts, Amount of savings base, At s in Microfinance and Conflict reso	edel, SHG, programmo	Indivies, and	dual, Con 1: ase O dical	nmerci	ours ing
Community I Intermediarie banks) Unit:4 Pricing of Mic biding, etc. Pri Adding to corp impact studies	Banking, Cooperates, Could be indiversely crofinance producing saving productions. Gender issues measuring imparts	Pricing of Microfinance cts: Purpose base, Activity base, Iducts, Amount of savings base, At in Microfinance and Conflict resect of Microfinance and Micro enter	edel, SHG, programmo	Indivies, and	dual, Con 1: ase O dical nance	1 ho pen meeti e –Clie	ours ing ent
Community Intermediarie banks) Unit:4 Pricing of Midbiding, etc. Pricing of Midbiding, etc. Pricing and the corporate studies Unit:5	Banking, Coopera es, Could be indiversely crofinance productions saving productions saving productions. Gender issues measuring impact	Pricing of Microfinance cts: Purpose base, Activity base, I ducts, Amount of savings base, At in Microfinance and Conflict resort of Microfinance and Micro enter commercial Microfinance	Economic cotendance a plution in Merprises	Indivies, and	dual, Con 12 ase Con dical nance	1 ho ppen meetie -Clie	ours ing ent
Community Intermediarie banks) Unit:4 Pricing of Michigan biding, etc. Pricing and studies Unit:5 Commercial	Banking, Cooperates, Could be indiversely crofinance productions saving process. Gender issues measuring impactions of the Council of the Cou	Pricing of Microfinance cts: Purpose base, Activity base, Iducts, Amount of savings base, At in Microfinance and Conflict resect of Microfinance and Micro enter	Economic of tendance a plution in Marprises	Indivies, and class bet periodicrofi	dual, Con 1: ase Codical nanco 1: cics, f	1 ho ppen meeti eClie 2 ho fund	ing ent

MFI as the servicer

Unit:6		Contemporary Issues	2 hours
Exp	pert lectur	es, online seminars – webinars	
		Total Lecture hours	60 hours
Tex	xt Book(s)	
1		z Armendariz and Jonathan Morduch, "The Economics of Mic India Pvt. Ltd. Delhi, 2005.	icrofinance", Prentice-
2		Ledgerwood, "Microfinance Handbook": an institutional arorld Bank, Washington, D.C	nd financial perspective,
3		Im Harper, "Practical Microfinance" A training Guide for Soation, New Delhi.2003.	uth Asia Vistaar
Ref	ference B	ooks	
		, "The Market at the Bottom of the Pyramid," 2006, The For Wharton School Publishing	tune at the Bottom of
Rela	ted Onlin	e Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://	youtu.be/RIOhLPhioSw	
2	https://	youtu.be/6OPf11YmJhg	
3	https://	youtu.be/GQcE_1i1cv0	
		\$ (\mathred \text{\$\langle} \	
Cor	urse Desig	gned By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S S A	M	S	S
CO3	S	M	embature S College	M	S
CO4	S	M Sissin	ாரை உப் தேதி	S	S
CO5	S	M	M	S	S

Course code		TITLE OF THE	COURSE	L	Т	P	C
Elective 2 A)							4
Pre-requisite Basic knowledge in finance Syllabus Version Course Objectives:					2022 23	2-	
				•	•		
The main object	ctives of this	course are to:					
1. To unders	tand the var	ous concept relating to finan	nce				
				onents			
			rces of finance				
			Il he able to:				
			in oc able to.			V	· 1
		•	lannina				
Pre-requisite Basic knowledge in finance Syllabus Version 202							
Pre-requisite Basic knowledge in finance Syllabus 2022 2002							
•		-	-				
		sources of finance available	to meet the financial			K	4
K1 - Rememb	oer; K2 - Ur	derstand; K3 - Apply ; K4 - A	A <mark>nalyze; K5</mark> - Evaluat	e; K6 - (Create	2	
		9	्रिक्				
		Van billian Con I				hou	rs
Business Fina		ction – Meaning – Concepts	- Scope – Function of	Finance		hou	rs
Business Fina		ction – Meaning – Concepts	- Scope – Function of	Finance		hou	rs
Business Fina Traditional ar		ction – Meaning – Concepts oncepts – Contents of Mode	- Scope – Function of rn Finance Functions	Finance	,		
Business Fina Traditional ar Unit:2	nd Modern (ction – Meaning – Concepts oncepts – Contents of Mode Financial Plan	- Scope – Function of rn Finance Functions		12	hou	rs
Business Fina Traditional ar Unit:2	nd Modern (ction – Meaning – Concepts oncepts – Contents of Mode Financial Plan	- Scope – Function of rn Finance Functions		12	hou	rs
Business Fina Traditional ar Unit:2 Financial Plans	nd Modern (ction – Meaning – Concepts oncepts – Contents of Mode Financial Plan Concept – Objectives – Type	- Scope – Function of rn Finance Functions		12 dame	hou entals	rs
Business Fina Traditional ar Unit:2 Financial Plan: Unit:3	nd Modern (Meaning -	ction – Meaning – Concepts concepts – Contents of Mode Financial Plan Concept – Objectives – Type Capitalization	- Scope – Function of rn Finance Functions s – Steps – Significan	ce – Fun	12 dame	hou entals	rs
Business Fina Traditional ar Unit:2 Financial Plans Unit:3 Capitalisation Under Capitali	Meaning - Bases of Csation: Syn	Concepts - Concepts Concepts - Contents of Mode Financial Plan Concept - Objectives - Type Capitalization apitalisation - Cost Theory -	- Scope – Function of rn Finance Functions s – Steps – Significand Earning Theory – Ov	ce – Fun er Capit	12 dame 12 alisat	hou entals hou ion –	rs
Business Fina Traditional ar Unit:2 Financial Plans Unit:3 Capitalisation Under Capitali	Meaning - Bases of Csation: Syn	Concepts - Concepts Concepts - Contents of Mode Financial Plan Concept - Objectives - Type Capitalization apitalisation - Cost Theory -	- Scope – Function of rn Finance Functions s – Steps – Significand Earning Theory – Ov	ce – Fun er Capit	12 dame 12 alisat	hou entals hou ion –	rs
Business Fina Traditional ar Unit:2 Financial Plans Unit:3 Capitalisation Under Capitalis Over Capitalis	Meaning - Bases of Csation: Syn	Financial Plan Concept – Objectives – Type Capitalization apitalisation – Cost Theory – ptoms – Causes – Remedies	- Scope – Function of rn Finance Functions s – Steps – Significance Earning Theory – Ov – Watered Stock – W	ce – Fun er Capit	12 dame	hou entals hou ion – Vs.	rs
Business Fina Traditional ar Unit:2 Financial Plan: Unit:3 Capitalisation Under Capitalis Over Capitalis Unit:4	Meaning - Bases of Csation: Synation.	Financial Plan Concept – Objectives – Type Capitalization apitalisation – Cost Theory – ptoms – Causes – Remedies Capital Structure	- Scope – Function of rn Finance Functions s – Steps – Significand Earning Theory – Ov – Watered Stock – W	ce – Fun eer Capit atered S	12 dame	hou entals hou ion – Vs.	rs
Business Fina Traditional ar Unit:2 Financial Plan: Unit:3 Capitalisation Under Capitalis Over Capitalis Unit:4 Capital Structu	Meaning - Bases of Csation: Synation.	Financial Plan Concept – Objectives – Type Capitalization apitalisation – Cost Theory – ptoms – Causes – Remedies Capital Structure Il Principles of Capital structure	- Scope – Function of rn Finance Functions s – Steps – Significance Earning Theory – Ov – Watered Stock – W	ce – Fun er Capit atered S	12 dame	hou entals hou ion – Vs.	rs
Business Fina Traditional ar Unit:2 Financial Plan: Unit:3 Capitalisation Under Capitalis Over Capitalis Unit:4 Capital Structu Concept – Imp	Meaning - Bases of Csation: Synation.	Business finance Business finance Basic knowledge in finance of this course are to: ne various concept relating to finance with the basics of financial planning ous nature of capitalization suitable to the business ne various dimensions of capital structure and their components whedge about various available sources of finance utcomes: concepts relating to finance e various techniques of financial planning us sources and forms of finance s dimensions of capital structure and their components arious sources of finance available to meet the financial C - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create Business Finance arious finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance burneduction - Meaning - Concepts - Scope - Function of Finance Capital Structure Capital Structure Capital Structure 12 hours Financial Plan 13 hours	rs rs rs				
Business Fina Traditional ar Unit:2 Financial Plan: Unit:3 Capitalisation Under Capitalis Over Capitalis Unit:4 Capital Structu Concept – Imp	Meaning - Bases of Csation: Synation. Tre – Cardinortance – C	Financial Plan Concept – Objectives – Type Capitalization apitalisation – Cost Theory – ptoms – Causes – Remedies Capital Structure Il Principles of Capital structure Il Principles of Individual and Capitalization of Individual and Capitalization of Finance	- Scope – Function of rn Finance Functions s – Steps – Significance Earning Theory – Ov – Watered Stock – W ure – Trading on Equi Composite Cost of Cap	ce – Fun er Capit atered S ty – Cos	12 dame 12 alisat tock	houentals houion - Vs. hou Capita	rs rs rs
Business Fina Traditional ar Unit:2 Financial Plan: Unit:3 Capitalisation Under Capitalis Over Capitalis Unit:4 Capital Structu Concept – Imp Unit:5 Sources and Fo	Meaning - - Bases of C sation : Synation. are – Cardinortance – C	Financial Plan Concepts – Contents of Mode Financial Plan Concept – Objectives – Type Capitalization Apitalisation – Cost Theory – ptoms – Causes – Remedies Capital Structure Il Principles of Capital structure Il Concept – Objectives – Type Capitalization Capital Structure	- Scope – Function of rn Finance Functions s – Steps – Significance Earning Theory – Ov – Watered Stock – W ure – Trading on Equi Composite Cost of Cap ce Shares, Bonds, Deb	ce – Funderer Capital entures	12 dame 12 alisat tock ' 12 t of C	houentals houdion - Vs. houding	rs rs rs
Business Fina Traditional ar Unit:2 Financial Plan: Unit:3 Capitalisation Under Capitalis Over Capitalis Unit:4 Capital Structu Concept – Imp Unit:5 Sources and For Deposits – Fea	Meaning - Meaning - Bases of C sation : Synation. Are – Cardina ortance – C Orms of Finatures – Adv	Financial Plan Concepts – Contents of Mode Financial Plan Concept – Objectives – Type Capitalization Apitalisation – Cost Theory – ptoms – Causes – Remedies Capital Structure Il Principles of Capital structure Il Concept – Objectives – Type Capitalization Apitalisation – Cost Theory – ptoms – Causes – Remedies Capital Structure Il Principles of Capital structure Il Concept – Objectives – Type	- Scope – Function of rn Finance Functions s – Steps – Significance Earning Theory – Ov – Watered Stock – W ure – Trading on Equi Composite Cost of Cap ce Shares, Bonds, Deb	ce – Funderer Capital entures	12 dame 12 alisat tock ' 12 t of C	houentals houdion - Vs. houding	rs rs rs
Pre-requisite Basic knowledge in finance Syllabus 2022-		rs rs rs					
Business Fina Traditional ar Unit:2 Financial Plan: Unit:3 Capitalisation Under Capitalis Over Capitalis Unit:4 Capital Structu Concept – Imp Unit:5 Sources and Fo Deposits – Fea Forms – Merits	Meaning - Meaning - Bases of C sation : Synation. Are – Cardina ortance – C Orms of Finatures – Adv	Financial Plan Concepts – Contents of Mode Financial Plan Concept – Objectives – Type Capitalization Apitalisation – Cost Theory – ptoms – Causes – Remedies Capital Structure Il Principles of Capital structure Il Concept – Objectives – Type Capitalization Apitalisation – Cost Theory – ptoms – Causes – Remedies Capital Structure Il Principles of Capital structure Il Concept – Objectives – Type	- Scope – Function of rn Finance Functions s – Steps – Significance Earning Theory – Ov – Watered Stock – W ure – Trading on Equi Composite Cost of Cap ecce Shares, Bonds, Deb Lease Financing: Mean	ce – Funderer Capital entures	12 dame 12 alisate tock ' 12 t of C 12 and Feature	houentals houentals houentals houentals houentals	rs rs rs rrs

		Total Lecture hours	60 hours
Te	ext Book(s)		
1	Essentials	of Business Finance - R.M. Sri Vatsava	
2	Financial	Management – Saravanavel	
R	eference Bo	ooks	
1	Financial	Management - L.Y. Pandey	
2	Financial	Management - M.Y. Khan and Jain	
3	Financial	Management - S.C. Kuchhal	
R	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://or	nlinecourses.swayam2.ac.in/cec20_mg09/preview	
2	https://or	nlinecourses.nptel.ac.in/noc20_ma52/preview	
4	https://w	ww.coursera.org/learn/finance-fundamentals	
Co	ourse Desig	ned By:	

Mapping Cou	ırse objectives	and course outco	omes		
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	க்கழக _{்க} ்	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		ous on	2022- 23	
Course Object			'	u u		
The main object	ctives of thi	s course are to:				
		sic concepts of branding				
		sitioning and brand image building				
		et of brand on customer behavior				
		rand rejuvenation and monitoring				
Expected Cou		n essential branding strategies				
_		etion of the course, student will be able to:				
	•	ncepts of branding and related terms		K1		
		age building and brand positioning strategies		K2		
-		t of brand on customer behavior		K2 K4		
		ejuvenation and brand monitoring process		K5		
		egies for brand building and monitoring		K3		
		nderstand; K3 - Apply; K4 - Analyze; K5 - Eval	noto: V 6		.0	
KI - Kememi)ci, K2 - Ui	ilderstand, K 3 - Appry, K4 - Anaryze, K 3 - Evan	uaie, Ku –	Cicai		
Unit:1		Nature of Branding		10	ho	iirc
	ing a brand	name – functions of a brand – branding decision	ıs – ınflue			
Unit:2		Brand Associations			ho	
		d vision – brand ambassadors – brand as a person positioning – brand image building	nality, as ti	ading	asset	,
Unit:3		Brand Impact		12	2 ho	urs
Brand Impact:	Branding in	mpact on buyers – competitors, Brand loyalty – l	oyalty pro	gramn	nes –	
		nd manager - Relationship with manufacturing -	marketing	- finaı	nce -	
purchase and R	1 & D – bra	nd audit				
Unit:4		Brand Rejuvenation		12	ho	urs
		d rejuvenation and re-launch, brand developmen Ionitoring brand performance over the product li				
Unit:5		Brand Strategies		12	ho	urs
Brand Strategie	es: Designii	ng and implementing branding strategies – Case	studies			
Unit:6		Contemporary Issues			2 ho	
	es, online se	eminars – webinars				
•	•	Total Lecture hour	rs	60	ho	urs
Text Book(s)	<u> </u>		1			

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.					
Re	Reference Books					
1	Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992.					
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.					
3	S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi,					
	2002.					
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://onlinecourses.swayam2.ac.in/imb20-mg03/preview					
2	https://www.coursera.org/learn/brand					
4	https://www.youtube.com/watch?v=gvTAIrDWp20					
Co	ourse Designed By:					

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

Course code		TITLE OF THE COURS	SE	L	T	P	C	
Elective 2)		Supply Chain Manageme	ent	4	-	-	4	
Pre-requisite		Basic knowledge in marke	ting	Syllabus Version	3	202 23	2022- 23	
Course Objecti				•	•			
The main object	ives of thi	course are to:						
 To provide To understand To understand To acquaint kn Expected Cour	insight ab and the im and the pro owledge a se Outcon		managemen y chain mana omer value n	t gement				
		tion of the course, student will be abl						
1 Recall the importance of supply chain management in the modern times							C 1	
2 Understa	nd the vari	ous strategies in supply chain manag	ement			K	(2	
3 Critiquin	g the conc	ept of retailer supplier partnership				K	3	
4 Analyze th	ne process	of procurement, outsourcing and e-pr	ocurement			K	(4	
5 Apply in values	novative ic	eas about smart pricing strategies and	d measuring	customer		K	(4	
K1 - Remembe	er; K2 - Ur	derstand; K3 - Apply; K4 - Analyze;	K5 - Evalua	te; K6 –	Creat	e		
Unit:1		Supply Chain Management	M		10	hou	ırs	
	Manageme	nt – Global Optimisation – important	ce – key issue	es – Inver				
		lot size model. Supply contracts – ce				syste	n	
Unit:2		Supply Chain Integrates	*		12	hou	ırs	
		ush, Pull strategies – Demand driven distribution strategies	strategies – I	mpact on				
Unit:3		Strategic Alliances			12	hou	ırc	
Strategic Allian		work for strategic alliances – 3PL – antages and disadvantages of RSP – d						
Unit:4		Procurement and Outsourcing			12	hou	ırc	
	d Outsourc	ing: Outsourcing – benefits and risks	– framework	for mak			113	
		- frame work of e-procurement						
Unit:5		Customer Value				hou		
		lue – conformance of requirement – rategic pricing – smart pricing – cust			ce an	ıd bra	ınd ——	
Unit:6		Contemporary Issues			2	2 hou	irs	
Expert lectures	, online se	ninars – webinars						
		Total Le	cture hours		60	hou	irs	
Text Book(s)								

- Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
 Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
 - Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies.

 Irwin/McGraw Hill 32

Reference Books

- 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.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- 1 https://onlinecourses.swayam2.ac.in/cec20_mg31/preview
- 2 https://nptel.ac.in/courses/110/106/110106045
- 3 https://nptel.ac.in/courses/110/108/110108056

Course Designed By:

	PO1	and course outc	PO3	PO4	PO5
CO1	S	S	க்கழக _{ம்} S	S	S
CO2	S	M	M	S	M
CO3	S	S	M	S	S
CO4	M	S	M	S	M
CO5	S	M	S	S	S

Course code	TITLE OF THE COURSE	L	Т	P	С	
Elective 3 A)	Investment Management	4	-	-	4	
Pre-requisite	Basic investment knowledge	dge Syllabus Version			2022- 23	
Course Object	ives:	•	•			
The main object	etives of this course are to:					
1. To unders	tand various choices and alternatives of investment					
	tand about classification of investment market					
-	n fundamental analysis before investing					
	te various types of fundamental analysis					
5. To unders	tand about optimum portfolio construction and management					
Expected Cou	rse Outcomes:					
On the succes	sful completion of the course, student will be able to:					
1 Recallin	g various alternatives of investment			K	[1	
2 Compar	ing the features of various investment markets			K	2	
3 Analyzi	ng investments using fundamenta <mark>l analys</mark> is			K	[4	
4 Applyin	g technical analysis for evaluating investments			K	[3	
5 Evaluate	e the optimum portfolio fo <mark>r investment</mark>			K	[5	
K1 - Rememb	er; K2 - Understand; K3 - Apply ; K4 - Analy<mark>ze; K5</mark> - Evaluat	e; K6 –	Creat	e		
Unit:1	Nature of Investment			hou	ırs	
	oices and Alternatives; Forms of Investment; Investment in Fir and Capital Market Investment Instruments; Investment Objects;					
Unit:2	Investment Markets		12	hou	ırs	
Operations of	rket; Primary and Secondary Markets; New Issue Market; India Stock Market; Cost of Investing in Securities; Medrokers; Regulation and Control over investment market; Ro	hanics	of Ir	ivest	ing;	
Unit:3	Fundamentals Analysis		12	hou	irs	
	nalysis; Valuation Theories of Fixed and Variable Income Sec Decision; Systematic and Unsystematic Risk;	curities F	RiskA	naly	sis	
Unit:4	Stock Market Analysis		12	hou	irs	
	Analysis- Technical Approach; Efficient Market Theory; Weak nt Market; Investment decision making under Efficient market			ong		
Unit:5	Portfolio Management		12	hou	ırs	
	Portfolio Management – An Optimum portfolio Selection Procy, Sharpe: Single Index Model; Capital Asset Pricing Model	blem, M	arkov	witz		
Unit:6	Contemporary Issues		2	2 hou	irs	
	- V	1				

Expert lectures, online seminars – webinars
Total Lecture hours 60 hours
Text Book(s)
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
Reference Books
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.
லைக்கழகும்
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1 <u>https://www.coursera.org/specializations/investment-management</u>
2 <u>https://www.coursera.org/specializations/investment-strategy</u>
3 https://www.youtube.com/watch?v=JiKOyD_K2qg
The state of the s
Course Designed By:

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

Course code	TITLE OF THE COURSE	L	L T P C					
Elective 3 B)	Financial Markets	4	-	-	4			
Pre-requisite	Basic knowledge about finance	Syllab Versio		202 23	2-			
Course Object		1	•					
The main object	ctives of this course are to:							
1. To unders	tand the basic concepts of financial market							
	be the working and components of corporate securities man	ket						
	tand the various functions of stock exchanges in India	•						
	arize with the role of banks and intermediaries in financial							
	e insights about the new models and innovative trends in f rse Outcomes:	mancing						
	sful completion of the course, student will be able to:							
•	he basic concepts of financial market			K	· 1			
	the working and components of corporate securities mark	rot .			4			
=	and the functioning of stock exchanges in India				2			
	nd the role of banks and intermediaries in financial market							
		,			2			
	e various trends and new methods of financing	1 777	<u> </u>		.2			
KI - Rememb	per; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Eva	aluate; K6 - (Create	2				
Unit:1	Financial Market		10	hou				
	n Capital Markets – Difference between Money Market and object of Indian Money Markets and Structure of Cap				, —			
	Combatore Gol	ntai warkets						
Unit:2	Security Market Ling 50		12-]	hour	S			
Unit:2 Markets for Co Banking - Role	Security Market orporate Securities – New Issue Markets – Functions Issue and Functions of Merchant Bankers in India – Under write	Mechanism	12- l	rchar	s nt			
Unit:2 Markets for Co Banking - Role Unit:3	prporate Securities – New Issue Markets – Functions Issue and Functions of Merchant Bankers in India – Under write Stock Exchange	Mechanism ting.	12- l – Mer	rchar	s nt			
Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar	prporate Securities – New Issue Markets – Functions Issue and Functions of Merchant Bankers in India – Under writer	Mechanism ting.	12- l – Mer	rchar	s nt			
Unit:2 Markets for Co Banking - Role Unit:3 Secondary Man Various Specu	rporate Securities – New Issue Markets – Functions Issue and Functions of Merchant Bankers in India – Under write Stock Exchange Stock Exchange rkets – Stock Exchange – Role of Secondary Market – Tracelative Transactions – Role of SEBI – Regulation of Stock I	Mechanism ting. ding in Stock Exchange.	12- I - Mer	hou hou	s nt urs e –			
Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar Various Specur Unit:4 Banks as Finan	rporate Securities – New Issue Markets – Functions Issue e and Functions of Merchant Bankers in India – Under write Stock Exchange rkets – Stock Exchange – Role of Secondary Market – Tracelative Transactions – Role of SEBI – Regulation of Stock	Mechanism ting. ding in Stock Exchange.	12- I - Mer	hou hou	s nt urs e –			
Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar Various Specut Unit:4 Banks as Finan GIC – UTI – M	rporate Securities – New Issue Markets – Functions Issue and Functions of Merchant Bankers in India – Under write Stock Exchange rkets – Stock Exchange – Role of Secondary Market – Tracelative Transactions – Role of SEBI – Regulation of Stock India Intermediaries – Commercial Banks Role in Financial Intermediaries – Commercial Banks Role in Financial Intuitions Intuition Funds – Investments Companies. Modes of Financing	Mechanism ting. ding in Stock Exchange. g – IDBI – I	12 12 x Excl 12 FCI –	hou hou	s nt rs e -			
Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar Various Specut Unit:4 Banks as Finan GIC – UTI – M Unit:5 New Modes of Dimension Fur Factoring – Fac	Stock Exchange Exchange - Role of Secondary Market - Tracellative Transactions - Role of SEBI - Regulation of Stock Intermediaries - Commercial Banks Role in Financial Institutions Institutions - Investments Companies.	Mechanism ting. ding in Stock Exchange. g – IDBI – I	12- Men 12	hou hou hou pital	s nt urs e -			
Unit:2 Markets for Co Banking - Role Unit:3 Secondary Mar Various Specut Unit:4 Banks as Finan GIC – UTI – M Unit:5 New Modes of Dimension Fur Factoring – Fac	Stock Exchange Exchange Stock Stock Exchange Stock	Mechanism ting. ding in Stock Exchange. g – IDBI – I	12 The second of Security 12	hou hou hou pital	s irs e - irs - ion			

	Total Lecture hours 60 hours
Text B	ook(s)
1	Financial Markets and Services- E.Gorden K.Natarajan
2	Financial Markets and Institutions – Dr.S.Gurusamy
3	
4	
Refere	nce Books
1	Financial Institutions and Markets - Bhole
2	Financial Markets , Institutions and services- N.K.Gupta
3	
Relate	d Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://onlinecourses.swayam2.ac.in/imb20_mg39/preview
2	https://onlinecourses.swayam2.ac.in/imb20_mg40/preview
3	https://onlinecourses.swayam2.ac.in/arp19_ap74/preview
Course	Designed By:

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

Course code	-	PROJECT AND VIVA VOCE		L	T	P	C
Elective III-C		Major Project		1	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	Syllabus	s Ver	sion	2022	2-23

Course Objectives:

The main objectives of this course are to:

- 1. The students will get on-the-job training and experience.
- 2. The students will gain knowledge on problem identification and solutions.
- 3. The students will gain a complete knowledge on the program and the courseoutcome.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

On t	the successful completion of the course, student will be use to:	
1	Explain about how to collect literature.	K2
2	Implement problem identification and will frame tool for collecting data	К3
3	Evaluate and get practical exposure on the framed objective.	K5
4	Execute and generate the procedure of compiling the collected data by using analysis	K3,K6
5	Summarize and execute report writing, and will get complete knowledge of the course.	K2,K3

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6- Create

Textbook(s)

C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004

Reference Books

- Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
- 2 Robert B Burns, Introduction to Research Methods, SAGE Publications

Course Designed By: Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand

	\mathbf{M}	apping with Pro	ogramme Outco	omes	
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 13th among Indian Universities by MHRD-NIRF, World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program	Program Specific Outcomes (PSOs)						
After the successful completion of B.Com. (Professional Accounting) program,							
thestuder	nts 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.						



	Program Outcomes (POs)								
On succe	On successful completion of the B.Com. (Professional Accounting) 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	Title of the Corres	Cuc Ji4-	Н	lours	Ma	ximum N	Iarks
Code	Title of the Course	Credits	Theory	Practical	CIA	ESE	Total
	F	IRST SEN	MESTER				
Part I	Language-I	4	6	-	50	50	100
Part II	English-I	4	6	-	50	50	100
Part III	Core I – Principles of	4	4	-	50	50	100
	Accountancy						
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 #	2,000	65 LD 2		-	50	50
	Total	22	30		250	300	550
	SE	COND SE	EMESTE	R			
Part I	Language-II	4	6	19.	50	50	100
Part II	English-II	5 4	6	S. E.	50	50	100
Part III	Core IV – Mercantile Law	4	7		50	50	100
Part III	Part III Core V- Computer Application Practical-I (MS		R UNAVER	4 6	50	50	100
Part III	Office) Allied Paper II – Statistics for Business	4	E TO ELEY 5		50	50	100
Part IV	Value Education – Human Rights #	2	2		-	50	50
	Part IV	22	30		250	300	550
	T	HIRD SE	MESTER				
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						

	Total	28	30		335	415	750
	and Services- I) http://kb.naanmudhalvan.in/ima ges/3/37/BFSI-2_2023-2024.pdf						
	Employability (Banking, Lending and NBFC Products						
	Mudhalvan-Accounting and Trading Essentials for	2			23	13	100
Part IV	Skill Based Subject-III: Naan	2	· ·		25	75	100
Part III	Elective-I:	3	4		30	45	75
Part IV	Core XX : Banking and Insurance Law	3	3		30	45	75
Part III	Core XIX – Indirect Taxes	4	4		50	50	10
Part III	Core XVIII –Direct Tax-I	4	5		50	50	10
Part III	Core XVII– Principles of Auditing	4	4		50	50	100
Part III	Core XVI – Auditing and Assurance- I	4	5		50	50	10
Part III	Core XV – Advanced Accounting-II	4	5		50	50	10
		SEME		_1			1
	Total	24	24	6	245	355	600
Part IV	Tamil @ /Advanced Tamil #(or) Non-major elective - II: General Awareness #	2 MAR UT	2	3 /		50	50
	Fundamentals http://kb.naanmudhalvan.in/ Bharathiar_University_(BU)		THE PARTY OF THE P				
Part IV	Skill based Subject II: Naan Mudhalvan- Office	^{⊙6-5} 2 ·	ú. ₍₂₎	3	25	25	50
Part III	Allied : IV Principles of Management	3	4		30	45	75
Part IV	Core XIV Company Law	3	3		30	45	75
Part III	Core XIII Executive Business Communication	3	3		30	45	75
Part III	Core XII – Computer Applications Practical II(C++)	3		3	30	45	75
Part III	Core XI – Management Accounting	4	6		50	50	100
Part III	Core X – Advanced Accounting-I	4	6		50	50	100
	FOURT	H SEM	ESTER	_#		-	
	Women's Rights # Constitution of India # Total	21	30		230	295	52
	# (or)Non-major elective—I : Yoga for Human Excellence # /	2	2			50	50

	Grand total	142	180			3650
	Total	25	30	315	360	675
Tart V	Extension Activities.		-	30	-	30
Part IV	Skill based Subject IV-: Naan Mudhalvan - Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bha rathiar_University_(BU) Extension Activities.	2		50	75	100 50
Dort IV		2		25	75	100
Part III	Elective –III:	3	4	30	45	75
Part III	Elective –II:	3	4	30	45	75
Part III	Core XXIV – Cyber Law	3	4	30	45	75
Part III	Core XXIII– Direct Tax-II	4	6	50	50	100
Part III	Core XXII - Auditing and Assurance-II	4	6	50	50	100
	Corporate Accounting					
Part III	Core XXI –	4	6	50	50	100

[•] 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

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



Course code		${f L}$	T	P	C		
Core 1	Principles of Accountancy	4	-	-	4		
Pre-requisite	Accountancy Version 22						
Course Objective	es:						
The main objective	ves of this course are to:						
 To make the To promote To provide k 	e students to learn basic Principles of Accountancy. e students skillfully to prepare and present the final accounts of knowledge about Bill of Exchange, Average Due date and A nowledge about consignment and joint ventures wledge about bank reconciliation statement and accounting for	ccount	Curre	ent.			
Expected Course	e Outcomes:						
On the successfu	al completion of the course, student will be able to:						
The main of	ojectives of this course are to:			K	1		
l l	ounting Concepts and Conventions and use Accounting rules in sactions in Journal, Ledger and prepare Trial Balance.	to recoi	d				
l l	the preparation Subsidiary Journals including Three Column a Bank Reconciliation Statement.	Cash b	ook	K	2		
3 Apply the a	accounting practices fo <mark>r Bill</mark> of exchan <mark>ge and</mark> Account curren	ıt		K	[3		
4 Analyse the accounts	accounting treatment in preparation of consignment and join	t ventu	re	K	[4		
	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals						
K1 - Remember;	; K2 - Understand; K3 - <mark>Apply; K4 - Analyze</mark> ; K5 - Evaluate	; K6 –	Creat	e			
Unit:1	Basics of Accounting			hou			
	Book Keeping – Accounting Concepts and Conventions – Jos – Trial balance.	ournal -	- Led	ger –			
Unit:2	Final Accounts		12	hou	rs		
	f a sole trader with adjustments – Errors and rectification		12	1.			
Unit:3	Bill of Exchange and Account Current		13	hou	rs		
Unit:4	 Accommodation bills – Average due date – Account curren Consignments and Joint Ventures 	τ.	12	hou			
	consignments and Joint ventures		13	1100	.13		

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

and Balance sheet – Accounts of professionals.

Expert lectures, online seminars – webinars

Bank Reconciliation Statement

Contemporary Issues

Bank Reconciliation statement – Receipts and Payments and income and expenditure account

Total Lecture hours

Unit:5

Unit:6

10-- hours

60-- hours

2 hours

Te	ext Book(s)
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
R	eference Books
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.
R	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/Hs-U3 jAvqo 4
2	https://www.youtube.com/watch?v=MJIngOTc-PA
3	https://youtu.be/UxfPGWlxgHQ
Co	ourse Designed By:

Mapping Course objectives and course outcomes							
PO5							
S							
M							
M							
M							
M							
[

^{*}S-Strong; M-Medium; L-Low

C	Course code						L	T	P	C
Cor	re 2	L	Intr	oduction t	o Information	Technology	4	-	-	4
Pr	e-requisite			ic knowled hnology	ge in the field	Information	Syllabi Version		2021- 22	
Cou	rse Objectives:		1				"			
	1. To develop a	n understandi	ling of h	nardware an	d software con	nputer system.				
	2. To provide l									
3.To know about components of computers and its application										
	4. To promote knowledge about operating system5. To gain knowledge about system analysis design									
	5. To gain knov	vieuge about	t system	i anaiysis d	esign					
Exp	ected Course O	outcomes:								
_	the successful c		of the co	urse, studei	nt will be able	to:				
1	Understand the	•							K	2
2	Recall the diffe								K	1
3	Gain knowledg	• •							K	2
4	Describe the or								K	3
5	Understand the	System anal	alysis an	nd design, n	nanagement inf	Formation system	n-decisio	on	K	2
	support system	is-expert syst	tem	Control of the contro						
K1	- Remember; K	2 - Understa	and; K3	- Apply; K	4 - Analyze; K	5 - Evaluate; K	6 – Crea	te		
				7 1 1 M						
	nit:1				Software Syst			10	hou	rs
	rdware and Soft									
	ormation, data p	•				bilities, comput	er applic	atıon	s in	
	rious areas of bu	siness, comp			mputer Syster	in A		15	houi	rc
	pes of computer	exeteme Mi					va digita			
	mputers, busines	•			AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	-	-		-	
	mputers, Laptop							_	Ciuu	OII
	al time system. T		_						: Lo	cal
	d wide area netw	_	•		1			_		
	nit:3				of Computers			12	hou	rs
	omponents of cor			•		•				
-	plication softwa		_	~ ~				•		
	guages. Flowch	art and progra	ramme i		_	oping a compute	er progra			
	Unit:4Operating Systems11 hoOperating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet-							Houl	rs	
	ExtranetE.mail and its uses-world wide websites-mobile computers.									
	nit:5	115 4505 7701.			sis and Design			10	hou	rs
	stem analysis an	d design, con				Transaction pro	cessing			
-	itomation-manag	_	_		-	_	_			
Un	it 6			Contempo	rary Issues			4	2 hou	ırs
<u> </u>			Ex	pert semina	ars and lectures		1			
						TOTAL	6	0 hou	ırs	

Te	ext Book(s)
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
Re	eference Books
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry c.Lucas
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/Ot2ZJ8fhnnc
2	https://onlinecourses.swayam2.ac.in/nou20_cs04/preview
3	https://www.youtube.com/watch?v=Qy064xFEW64
Co	ourse Designed By:

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

Course code		L	T	P	C
Core 3	Computer Applications Practical-I (MS Office)	-	-	6	-
Pre-requisite	Basic knowledge in MS Office	•		2021- 22	

Course Objectives:

The main objectives of this course are to:

- 1. To familiarize with working in MS-WORD
- 2. To understand the working in MS-EXCEL
- 3. To understand the working in MS- POWERPOINT

Expected Course Outcomes:

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

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

I - MS WORD 15-- hours

- 1. 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 & Footer, Inserting pages and page numbers, Find and Replace.
- 2. Prepare an invitation for the college function using Text boxes and clip parts.
- 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
- 4. 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.
- 5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL 25-- hours

- 1. 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.
- 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
- 3. 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.
- 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
- 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

III - MS	20 hours
POWERPOINT	

- 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.
- 2. Design pesentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
- 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.
- 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
- 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.

Tex	tt Book(s)
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
Ref	erence Books
1	MS Excel 2007 Bible, John Walkenbach
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/RdTozKPY_OQ
2	https://youtu.be/yCVy5Kw0l8s
3	https://youtu.be/W2SdgnKHoPw
Cou	arse Designed By:

Mapping program outcomes							
	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	M	S	M		
CO2	S	S	M	S	M		
CO3	S	S	M	S	M		

Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER I	MATHEMATICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basics knowledge on Mathematics for Business	Syllabı Versio		202	21-22

The main objectives of this course are to:

- 1. Understand and apply basics of applications of mathematics in business
- 2. Make the students to be ready for solving business problems usingmathematical operations.
- 3. Provide an insight knowledge about variables, constants and functions.
- 4. Gain the knowledge on integral calculus and determining definite and indefinite functions.
- 5. Analyze the linear programming problem by using graphical solution and simple method.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

On	the successful completion of the course, student will be able to.	
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.	K2
2	Recall the basic concepts of addition and multiplication analysis and input and output analysis.	K1
3	Explain of variables, constants and functions and evaluate the first and second order derivatives.	K2
4	Interpret integral calculus and determining definite and indefinite functions.	K2
5	Analyze the linear programming problem by using graphical solution and simple method.	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create

Unit:1 SET THEORY 12 hours

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

Unit:2 MATRIX 11 hours

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

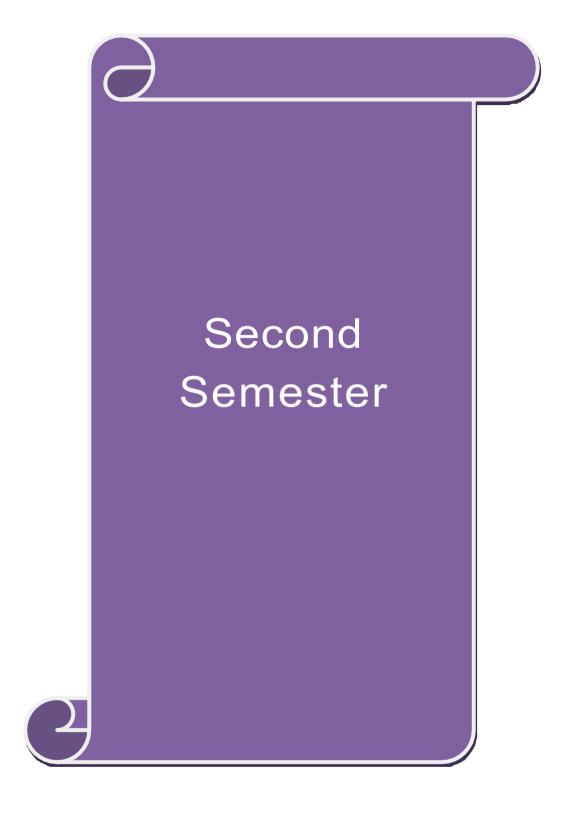
Unit:3 VARIABLES, CONSTANTS AND FUNCTIONS 12 hours

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

Unit:4	ELEMENTARY INTEGRAL CALCULUS	12 hours
•	Integral Calculus – Determining Indefinite and Definite Integrals	of simple
Functions –	Integration by Parts.	
Unit:5	LINEAR PROGRAMMING PROBLEM	11 hours
U	ramming Problem – Formation – Solution by Graphical Method S	solution by Simple
Method.		
Unit:6	CONTEMPORARY ISSUES	2 hours
	res, online seminars – webinars	
T	y -	
	Total Lecture hours	60 hours
Text Book(s)	
,	iam, P.A," Business Mathematics & Statistics" Jai Publishers, Tric	chy-21
	san and Jayaseelan, "Introduction to Business Mathematics", Sultar	
	Newdelhi	
3 Sanchett	i, D.C and Kapoor, V.K," Business Mathematics", Sultan chand (Co&Ltd,Newdelhi
	ം സ ^{ർ.ക} ്.ഗും .	
Reference l	Books	
1 G.K.Ra	nganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Ma	thematics -
	ya Publishing House.	
1		
	line Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Related On	line Contents [MOOC, SWAYAM, NPTEL, Websites etc.] www.youtube.com/watch?v=qO1SYFZVmhY	
Related On 1 https://	www.youtube.com/watch?v=qO1SYFZVmhY	kUJuucxOLmnRO
Related On 1 https:// 2 https://		kUJuucxOLmnRC
Related On https:// https:// Lj3Pn	www.youtube.com/watch?v=qO1SYFZVmhY www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pl zVmKCD	kUJuucxOLmnR(
Related On 1 https:// 2 https:// -Lj3Pn 3 https://	www.youtube.com/watch?v=qO1SYFZVmhY www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pl	kUJuucxOLmnRC

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

S- Strong; M-Medium; L-Low



			\mathbf{L}	T	P	C
Core 4	Mer	cantile Law	4	-	-	4
Pre-requisite	Basi	ic knowledge about Law	Syllabus Version	20	021-2	22
Course Object	ves:					
 To pron To prov To gain 	rstand basic concepts about value the knowledge about provide an outline about the performan de an insight on provisions reknowledge regarding essential partnership and company.	visions relating to elements rmance and breach of contra elating to the formation of co	of a valid con act ontract of sale	itract e.		
Expected Cour	se Outcomes:					
On the success	ful completion of the course,	student will be able to:				
	provisions relating to the Indi				K	1
2 Understand	the essential elements of a va	llid contract			K	2
3 Analyse the	conditions for performance of	of the contract and breach of	contract		K	4
4 Apply vario	us provisions regarding the fo	ormation of contract of sale.	,		K	3
5 Understand	the general nature of partners	<mark>ship, registration and</mark> dissolu	ition of firm		K	2
K1 - Rememb	er; K2 - Understand; K3 - Ap	ply; K4 - Anal <mark>yze; K5 - Ev</mark>	aluate; K6 – 0	Create		
Unit:1	Indian C	ontract Act 1872		20.	ho	ır
The Indian Co	ntract Act 1872: An overview	of sections 1 to 75 coverin	g the general	nature (of	
contract, consi		74 1 2 1	<u> </u>			
Unit:2		nts of Contract		20-	ho	ır
	a alamanta of a valid contract	S. C.				
Other essentia		0.0				
Unit:3	Nature o	f Contract		20-	ho	ır
Unit:3 Performance of	Nature of contract and Breach of contract	ract				
Unit:3 Performance of Unit:4	Nature of contract and Breach of contract Sale of Good	ract ods Act, 1930	ns and Warra	23-	ho	ur
Unit:3 Performance of Unit:4 The Sale of Go	Nature of contract and Breach of contract	ract ods Act, 1930 Contract of sale – Conditio	ns and Warra	23-	ho	ır
Unit:3 Performance of Unit:4 The Sale of Go	f contract and Breach of contract Sale of Goods Act, 1930: Formation of and delivery of goods- Unpaid	ract ods Act, 1930 Contract of sale – Conditio	ns and Warra	23- nties – '	ho	ur sfe
Unit:3 Performance of Unit:4 The Sale of Go of Ownership Unit:5 The Indian Pa	f contract and Breach of contract Sale of Goods Act, 1930: Formation of and delivery of goods- Unpaid	ract ods Act, 1930 Contract of sale – Conditiod seller and his rights ership Act 1932		23- nties – '	ho Trans	ur sfe
Unit:3 Performance of Unit:4 The Sale of Go of Ownership Unit:5 The Indian Pa	Nature of contract and Breach of contract and Breach of contract and Breach of Goods Act, 1930: Formation of and delivery of goods- Unpaid Indian Partner tnership Act 1932: General nad dissolution firm	ract ods Act, 1930 Contract of sale – Conditio d seller and his rights ership Act 1932 ature of partnership – Right		23- nties – 7 20- of partne	ho Trans	ur:
Unit:3 Performance of Unit:4 The Sale of Go of Ownership Unit:5 The Indian Pa Registration a	Nature of contract and Breach of contract and Breach of contract and Breach of Goods Act, 1930: Formation of and delivery of goods- Unpaid Indian Partner tnership Act 1932: General nad dissolution firm	ract ods Act, 1930 Contract of sale – Conditiod seller and his rights ership Act 1932		23- nties – 7 20- of partne	hoo Trans hoo ers-	ar sfe
Unit:3 Performance of Unit:4 The Sale of Go of Ownership Unit:5 The Indian Pa Registration a	Nature of contract and Breach of contract and Breach of contract and Breach of contract of Sale of Goods Act, 1930: Formation of and delivery of goods- Unpaid Indian Partnership Act 1932: General nad dissolution firm Contemporary	ract ods Act, 1930 Contract of sale – Conditio d seller and his rights ership Act 1932 ature of partnership – Right	s and duties o	23- nties – 7 20- of partne	hoo Trans hoo ers-	ur; sfe
Unit:3 Performance of Unit:4 The Sale of Go of Ownership Unit:5 The Indian Pa Registration a	Nature of contract and Breach of contract and Breach of contract and Breach of contract of Sale of Goods Act, 1930: Formation of and delivery of goods- Unpaid Indian Partnership Act 1932: General nad dissolution firm Contemporary	ract ods Act, 1930 Contract of sale – Conditio d seller and his rights ership Act 1932 ature of partnership – Right orary Issues	s and duties o	23- nties – ' 20- of partne	hoo Trans hoo ers-	ur:
Unit:3 Performance of Unit:4 The Sale of Go of Ownership Unit:5 The Indian Pa Registration a Unit:6 Expert lecture Text Book(s)	Nature of contract and Breach of contract and Breach of contract and Breach of contract of Sale of Goods Act, 1930: Formation of and delivery of goods- Unpaid Indian Partnership Act 1932: General nad dissolution firm Contemporary	ract ods Act, 1930 Contract of sale – Conditio d seller and his rights ership Act 1932 ature of partnership – Right orary Issues Total Lecture hor	s and duties o	23- nties – ' 20- of partne	hoo Trans hoo ers-	ur sfe

Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008

Re	eference Books
1	Mercantile Law for CA Common Proficiency C Tulsian Tata McGraw Hill Publishing co
	Ltd 3 rd reprint 2008
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://www.youtube.com/watch?v=5L6gFSLRIWw
2	https://www.youtube.com/watch?v=Nb-Ad5e7ktE
3	https://www.youtube.com/watch?v=6O-
	WbvafCe8&list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1
Co	ourse Designed By:

Mapping with Programme Outcomes							
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	nelation S	S	S		



Course code		${f L}$	T	P	C
Core 5	Computer Application Practical-I (MS Office)	-	-	6 0	4
Pre-requisite		Syllabi Version		2021- 22	

The main objectives of this course are to:

- 1. To provide practical knowledge in working with MS- ACCESS
- 2. To understand the basics of working in Tally accounting package
- 3. To provide insights about the usefulness of internet in business purpose

Expected Course Outcomes:

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	К3
3	Analyze business transactions using computerized packages	K4
4	Analyze inventory management using various techniques	K4
5	Apply internet for business purposes and communications	К3

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

I - MS ACCESS 25-- hours

- 1. 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.
- 2 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.
- 3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
- 4. Create forms for the simple table ASSETS.
- 5. Create report for the PRODUCT database.

±	
II – TALLY AND	35 hours
INTERNET	

- 1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
- 2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments). 3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
- 4. Create an e-mail id and check the mail inbox.
- 5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com 6. Visit your University and college websites and collect the relevant data.

Total Lecture hours	60 hours

Te	ext Book(s)
1	TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda
2	Ms Access 2000 Programming by Example, Julitta Korol
Re	eference Books
1	Microsoft Office 2019, Peter Weverka
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://youtu.be/_Ghu1JlnoZI
2	https://youtu.be/Ipz1VVQGXEc
3	https://youtu.be/OlKM-lTf1UQ
Co	ourse Designed By:

Mapping with Programme outcomes							
	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	S	S	M		
CO2	S	M	S	S	S		
CO3	S	S	esemper uS	S	M		

Course code		TITLE OF THE COURSE	L	Т	P	С
ALLIED PA	PER II	STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite		Basic knowledge on statistics for business	Syllah Versi		202	21-22

The main objectives of the course are able to

- 1. Provide basic conceptual knowledge on applications of statistics inbusiness.
- 2. Make the students to be ready for solving business problems using statistical operations.
- 3. Give a detailed instruction of measurement of dispersion.
- 4. Gain the knowledge on application of correlation and regression forbusiness operations.
- 5. Analyze interpolation and probability theory and perform the problems.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

Oli	On the successful completion of the course, student will be able to.					
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.	K2				
2	Recall measures of dispersion.	K1				
3	Execute correlation and regression analysis.	K3				
4	Understand the different types of moving averages.	K2				
5	Analyze interpolation and probability	K4				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 INTRODUCTIONS 12 hours

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

Unit:2 MEASURES OF DISPERSION 11 hours

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

Unit:3 CORRELATION AND REGRESSION ANALYSIS 12 hours

Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

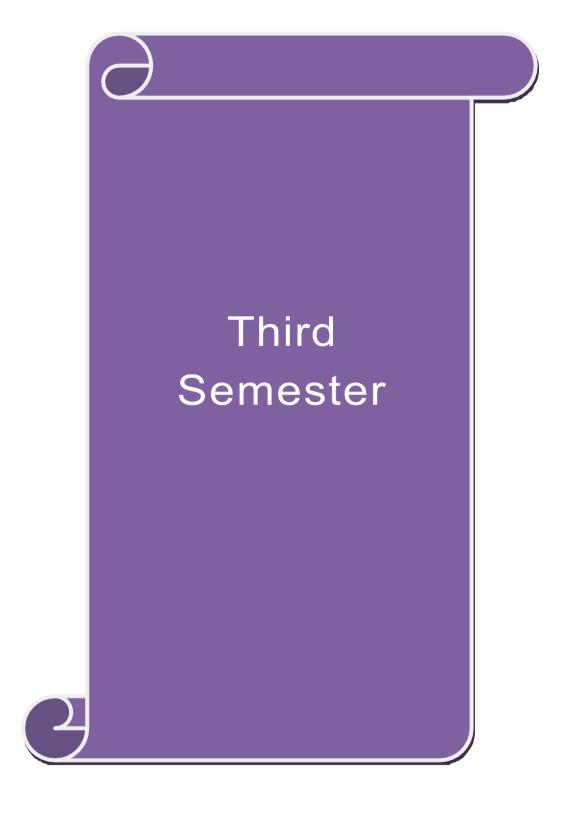
Unit:4 TIME SERIES 12 hours

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Unit:5	INTERPOLATION	11 hours
Interpolation	: Binomial, Newton's and Lagrange methods. Probability – Concept	ot and Definition
	nd Multiplication theorems of Probability (statement only) – simple	problems based
on Addition a	and Multiplication theorems only.	
T T 11	GOVERNOD A DVI VGGIVEG	
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectur	es, online seminars – webinars	
	Total Lecture hours	60 hours
Text Book(s)		
1 Statistical	Methods by S.P. Gupta	
2 Business	Mathematics and Statistics by P. Navaneetham	
3 Statistics	by R.S.N. Pillai and V. Bagavathi	
Reference B	ooks	
1 Statistics	s-Theory, Methods & Application by D.C. Sancheti and V.K. Kapo	or
2 Applied	General Statistics by Frederick E.Croxton and Dudley J. Cowden	
	Manage Barrie	
Related Onl	ine Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1 https://w	ww.youtube.com/watch?v=BUE-XJEHp7g	
2 https://w	/ww.youtube.com/watch <mark>?v=0</mark> s4mKbkYJPU&t=1s	
3 https://w	www.youtube.com/watch?v=Dxcc6ycZ73M	
1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Course Desig	ned By:	

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

S- Strong; M-Medium; L-Low



Course code			L	T	P	C	
Core 6	1	Industrial Law	4	-	-	4	
Pre-requisite		Basic knowledge about Industrial Law	Syllabus Version				
Course Objecti							
_	ctives of this cours						
		nd the judicial setup of Labour Laws.					
		of welfare and wage Legislations.	1 7 7 1 .	11.1			
		Industrial Relations, Social Security and to working applications in different a		onditio	ns.		
		ed to working conditions in different sunder the Act adjudication of disputes a					
J. 10 unders	tand the benefits u	inder the Act adjudication of disputes a	nu cianns.				
Expected Cour	se Outcomes:						
		the course, student will be able to:					
	-	ns about the development and the judic	ial setup of		K	2	
	Labour Laws						
2 Apply	Apply cultural competency while exercising their legal skills.						
3 Analy	Analyze an advanced understanding of the underlying legal principles,						
4 Under	stand the rules	and provisions which regulate tra	de union	work	K	2	
	onships	and provisions which regulate tra	de umon	WOIK	13		
5 Under	stand the industria	ıl safety <mark> and</mark> welfare measu <mark>re of w</mark> orke	rs		K	2	
K1 - Remembe	er; K2 - Understan	d; K3 - <mark>Apply; K4 - Analyze; K5 - Eva</mark>	aluate; K6 - C	Create			
Unit:1		Factories Act		1	4 ho	urs	
Factories Act,		Complators					
Unit:2	V	Workmens compensation Act		1	5 ho	urs	
Workmens com	pensation Act, 192	23					
Unit:3	Т	he Payment of Bonus Act		1	5 ho	urs	
The Payment o	f Bonus Act, 1965	•					
Unit:4	E	mployees Provident Fund		1	5 ho	urs	
		and Miscellaneous Provisions Act, 1952	2				
Unit:5		Payment of Gratuity Act		1	4 ho	urs	
The Payment o	f Gratuity Act, 19	72					
I Inited	T	Contomnouser Issues			2 l-		
Unit:6	, online seminars -	Contemporary Issues			z n	ours	
Lapert fectures	, omine seminars -	Total Lecture hours		75	ho	urs	
Text Book(s							
	al Law – Sen andm					-	
2 An Introd	uction to labour an	d Industrial laws – S.N.Misra					

Industrial Law – Mallik

Re	ference Books						
1	The Law of Industrial Disputes – O.P.Malhotra						
Re	lated Online Contents						
1	https://www.youtube.com/watch?v=rpIIj8kbPBQ						
2	https://www.youtube.com/watch?v=y18f9WQmvY4						
3	https://www.youtube.com/watch?v=YCia45hawYk						
Co	urse Designed By:						

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



Course code	15		L	T	P	C
Core 7		Strategic Management	4	•	-	4
Pre-requisite		Basic knowledge in Strategic Management	Syllabu Version		2021-	01

The main objectives of this course are:

- > To provide insight knowledge on environment of the business.
- > To understand the strategic decisions that organisations make and have an ability to engage in strategic planning.
- To Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.
- To promote knowledge for evaluating strategy and strategic control.

 To recognize the principles guiding the process of business and business re-engineering.

>	To recog	nize the principles guiding the process of business and business re	engineering.				
Expect	ed Cours	se Outcomes:					
		ful completion of the course, student will be able to:					
1		about overview of business environment, business policy and stra	ategic K1				
2	Learn	about strategic analyses and <mark>plan strategies relati</mark> ng to organizatio	ons. K2				
3	Apply	various techniques to formulate functional strategies.	K3				
4		stand the process of evaluating the strategy and knowledge about duation.	criteria K2				
5	Apply the principles guiding business process for reaching strategic edge.						
K1 - F	Remembe	r; K2 - Understand; K3 - A <mark>pply; K4 - Analyze; K5</mark> - Evaluate; K	6 – Create				
		MAR UN					
Unit:	1	Business Environment	15 hours				
Manag	gement: N	l, Technological and Global Competitive Environment. Business Meaning and nature; Strategic management imperative; Vision, Mategic levels in organizations					
Unit:2		Strategic Analysis	15 hours				
Strate	gic Analy	ses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portf	olio Analysis –				
		trategic Planning: Meaning, stages, alternatives, strategy formula					
Unit:		Functional Strategies	15 hours				
		Functional Strategy: Marketing strategy, financial strategy, Produgy, Human resource strategy	iction strategy,				
Unit:		Evaluation of Strategy	15 hours				
Strate: Establ	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.						
Unit:		Business Process	13 hours				
Reach	-	tegic Edge: Business Process Reengineering, Benchmark	ting, Total Quality				
Manag	gement, S	ix Sigma Contemporary Strategic Issues.					
Unit:	6	Contomposery Issues	2 harres				
		Contemporary Issues online seminars – webinars	2 hours				
Exper	i lectures	omme semmars – wedmars					

	Total Lecture hours	75 hours
,	Text Book(s)	
1	Business Policy And Strategic Management, P 2015.	SubbaRao, Himalaya Publishing House, Reprint
2	Strategic Management – Text and cases, V.S. stEdition 2004	P Rao&V.Harikrishna, Excel Books India, 1
3	Quality Management, K.Shridara Bhatt, Himal	aya Publishing House, 1 st edition 2007.
Re	eference Books	
1	Quality Management, Howard S.Gitlow, Alan	J.Oppenheim Rosa Oppenheim David M.Levine,
	Tata McGraw Hill, 3 rd edition 2009	
Re	elated Online Contents	
1	https://nptel.ac.in/courses/110/108/11010804	7
2	https://nptel.ac.in/courses/122/105/12220502	<u>4</u>
3	https://onlinecourses.swayam2.ac.in/imb20_r	ng33/preview
Co	ourse Designed By:	

Manning with	h D	o Outoomos	code de la constante de la con					
Mapping with Programme Outcomes Cos PO1 PO2 PO3 PO4 PO5								
CO1	S	S	S	S	M			
CO2	S	S	S	S	S			
CO3	S	M	S	S	S			
CO4	S	M	M	S	S			
CO5	S	M	M	S	S			

Course code					L	T	P	C
Core 8		Cost Accounting			4	-	-	4
Pre-requisite		Basic knowledge in Cost Accounting				is n 2	2021-22	
Course Objecti	ves:				•	·		
	ctives of this cour							
		nd various components of costi		1				
		the different levels of material t various systems of wage payn			ification	of ove	rhand	i.
		unts under process costing	iiciii a	na ciass.	meanor	1 01 0 0	incac	13
		iques of operating costing						
Expected Cours	se Outcomes:							
On the successi	ful completion of	the course, student will be able	e to:					
1 Recall	various concepts	of costing and costing method	S				K	.1
2 Under	stand the various	levels of material control					K	2
3 Apply	innovative metho	ods of costing techniques					K	3
4 Evaluat	e the cost under p	process costing					K	.5
5 Analys	ze the different co	osts of ope <mark>rations and control it</mark>					K	[4
K1 - Remembe	r; K2 - Understar	nd; K3 - Apply; K4 - Analyze;	K5 - F	Evaluate	; K6 – 0	Create		-
		THE PROPERTY OF THE PARTY OF TH						
Unit:1		Nature of Cost Accounting	7/10				5 ho	
		Meaning and Scope – Concept						d to
	 Types and Meth 	nods of Cost – Elements of Cos	t Prep	aration	of Cost	Sheet a	and	
Tender. Unit:2		Material Control	G.,			2	0 ho	
	ol: Levels of mate	erial Control – Need for Materia	al Con	trol – F	conomi			
		entary – Purchase and stores Co					_	ııııy
		nvolved in purchasing – Requ						ol -
	uing material issu	ie.						
Unit:3		Labour Turnover					0 ho	
		nt – Idle time – Control over id		e – Labo	our turno	over. O	verhe	ad -
Unit:4	of overhead – allo	cation and absorption of overhe	ead.			1	5 ho	
	Footures of pro	Process Costing ocess costing – process losses,	wootoo	TO COPOR	norma			
	·	Excluding inter process profits		, I	*		288 108	,s –
Unit:5	Operating Cost		urra og	[arvaron	produc		8 ha	ours
Operating Cost	ing - Contract cos	sting – Reconciliation of Cost a	nd Fir	nancial a	accounts			
Unit:6		Contemporary Issues					2 h	our
Expert lectures	, online seminars							
		Total Lecture hou	urs			9	0 ho	urs
Text Book(s)							
		L.Narang, Kalyani, Reprint,20	14					
		llaiV.Bagavathi, S.Chand, Repr		13				

3	Principles and practice of Cost Accounting, Asish K Bhattacharya, Prentice hall, Third Edition 2009
Re	eference Books
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition,
	2013.
Re	elated Online Contents
1	https://nptel.ac.in/courses/110/101/110101132
2	https://onlinecourses.nptel.ac.in/noc20_mg53/preview
3	https://www.coursera.org/projects/introduction-cost-accounting
Co	ourse 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	of the space of th	M	S			
CO5	S	S	M	M	S			

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PA	PER III	MANAGERIAL ECONOMICS	4	-	-	4
Pre-requisite		Basic knowledge on Managerial Economics	Syllal Versi		202	1-22

The main objectives of this course are to:

- 1. Impart the knowledge of students on economics and itstheories.
- 2. Understand the different types of markets in the currentscenario.
- 3. Make the students to understand the demand analysis for the different types of products.
- 4. Analyze the markets for achieving business enterprisegoal.
- 5. Analyze the causes and consequences of different market conditions.

Expected Course Outcomes:	
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

Unit:1	MANAGERIAL ECONOMICS	14 hours
Managerial E	conomics – Meaning and Definition – Nature and Scope – Econom	nic Theory –
Divisions – G	oals of a firm	

Unit:2 DEMAND ANALYSIS 15 hours

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

Unit:3 PRODUCTION FUNCTION 15 hours

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

Unit:4 MARKETS 15 hours

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

Unit:5 PRICE THEROY 14 hours

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

Uı	nit:6	CONTEMPORARY ISSUES	2 hours
Ex	pert lecture	s, online seminars – webinars	
		Total Lecture hours	75 hours
Te	ext Book(s)	<u>'</u>	
1	R.L.Varsh	ney and K.L.MaheshwariManagerial Economics Sulthan C	Chand and Sons
2	Alak Gosh	and Biswanath GoshManagerial EconomicsKalyani Public	cations
Re	eference Bo	ooks	
1	D.Gopala	krishnaManagerial Economics Himalaya Publishing House	e
2	S.Sankar	anManagerialEconomics Margham Publications	
Re	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://wv	vw.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqITyvDeV84Q	<u> Qiruw4xVWGQ</u>
	<u>PTctrlhg</u>		
2	https://w	ww.youtube.com/watch?v=Q8RaIfn4-Cw	
3	https://wv	vw.youtube.com/watch?v=n47SQ64 <mark>MhYw</mark> &list=PLJumA3phskPFw	p2XXInxCWp
	v28nPM		
Co	ourse Design	ned By:	

Mappin <mark>g wi</mark> th Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	S	M	M		
CO2	M	M	S	S	M		
CO3	S	S	S	S	S		
CO4	S	M $\mathcal{E}_{n_{U_{C}}}$	THE TO ELEVANE M	M	S		
CO5	S	M	S	S	S		

^{*}S- Strong; M-Medium; L-Low

Course code		L	T	P	C
Core 9	Computer Applications Practical-II (Oracle)	-	-	4	-
Pre-requisite	Basic knowledge about Oracle	Sylla Vers		2021-	22
Course Objectives					

The main objectives of this course are to:

- 1. To provide practical knowledge in creating table using oracle
- 2. To understand the basics of working in oracle
- 3. To provide insights about the usefulness of internet in business purpose
- 4. To promote knowledge about the inventory management using oracle.
- 5. To prepare payroll for calculating basic par and HRA for an employee

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

011	on the successful completion of the course, student will be use to.			
1	Understand the basics of working in oracle	K2		
2	Prepare personal bio data using oracle	К3		
3	Analyze business transactions using oracle	K4		
4	Analyze inventory management using oracle	K4		
5	Create the table PAYROLL with oracle	К3		

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 10-- hours

1. Create a table "Company" with the following fields and insert the values for 10 employees.

Field Type	Field size
Character	15
Character	15
Character	25
Character	15
Number	4
	Character Character Character Character

GP Percent Number 6 with 2 decimal places

Oueries:

- 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 d 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.

Unit:2		15 hours
Create a table r	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	-
~ .		4.0

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"

Unit:3 15-- hours

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.

Unit:4 10-- hours

Create a table "Product" with the following fields and insert the values:

Fie	ld Name	Field	Fie	
		Type		
Pro	duct No	Number	6	
Pro		aracter	15	
Uni		aracter	15	
Me				
Qua		mber	6	
			pla	
Tot		mber	8	
			pla	

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.

	Unit:5				10 hours
Create the table PAYROLL with the following fields and insert the values:					
	Field Name	Field	Field Size		

	Type	
Employee No	Number	6
Employee	Characte	15
Name	r	
Department	Characte	15
	r	
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:

- a) Update the records to calculate the net pay.
- b) Arrange the records of the employees in ascending order of their net pay.
- c) display the details of the employees whose department is "Sales".
- d) Select the details of employees whose HRA>= 1000 and DA<=900.
- e) Select the records in descending order.

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

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

Queries:

- a) Insert the records into the table publisher and book.
- b) Describe the structure of the tables.
- c) Show the details of the book with the title "DBMS".
- d) Show the details of the book with price>300.
- e) Show the details of the book with publisher name "Kalyani".
- f) Select the book code, book title, publisher city is "Delhi".
- g) Select the book code, book title and sort by book price.
- h) Count the number of books of publisher starts with "Sultan chand".
- i) 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:

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

-/ -	1) I find the total amount of deposit in Lioue branch.						
			Total Lecture hours	60 hours			
Te	Text Book(s)						
1		The Oracle, The Jub	ilean M <mark>yster</mark> iesUnveiled, Jo <mark>nathan</mark> Cahn				
Re	eferenc	e Books	V S S S S S S S S S S S S S S S S S S S				
1		Oracle Database 110	G: The Complete Refere, Loney and Kevin				
Re	elated (Online Contents	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
1	http	s://www.mooc-list.com	/course/orac <mark>le-sql-complete-in</mark> troduction-udemy	<u></u>			
2	https://www.mooc-list.com/course/java-coding-concepts-game-oracle-mooc						
3	https://www.youtube.com/watch?v=XylphNs086k						
Co	Course Designed By:						

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

					1		
Course code		TITLE OF THE COURSE	L	T	P	C	
Skill based Su	bject-1	PRINCIPLES OF MARKETING	4	-	-	4	
Pre-requisite		Basic knowledge in accountancy	J == 00.00 02.00		202 22	2021- 22	
Course Object	tives:						
The main object	ctives of thi	s course are to:					
1. To conce	1. To conceptualize an idea about marketing and related terms						
		us concepts relating to consumer behavior					
3.To introd	luce the com	ponents of marketing mix					

4.To understand emerging marketing trends and regulatory mechanisms

Total Lecture hours

45-- hours

Expected Course Outcomes:

On the successful	completion	of the	COURCA	ctudent	xxi11	ha ahla	to:
On the successful	combienon	or me	course.	student	WIII	be able	w.

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
	ONE FILE	
3	Understanding terms of consumer behaviour and examined about different	K2
	concepts related to consumers.	
4	Identifying the marketing mix and its elements	K1
5	Understanding different provisions related to trends in emerging markets.	K2
	The state of the s	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
	E THIAR UNIVERSE					
Unit:1	INTRODUCTION TO MARKETING	9 hours				
Marketing –Def	inition of market and marketing-Importance of marketing –Modern M	Tarketing concept-				
Global Marketin	Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing					
Unit:2	MARKETING FUNCTIONS	9 hours				
Marketing fund	Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –					
Standardisation	n – Market Information					
Unit:3	CONSUMER BEHAVIOUR	8 hours				
Consumer Beh	aviour -meaning -Need for studying consumer behaviour-Factors infl	uencing consumer				
behaviour-Mar	ket segmentation – Customer Relations Marketing					
Unit:4	MARKETING MIX	9 hours				
Marketing Mix	- Product mix - Meaning of Product - Product life cycle - Branding-la	belling. Price Mix-				
	cing objectives - Pricing strategies -Personal selling and Sales Promo					
_	channels of distribution –Functions of middlemen – Importance of ret	ailing in today's				
context						
Unit:5	BUREAU OF INDIAN STANDARDS	8 hours				
	Government –Bureau of Indian Standards –Agmark –Consumerism –	Consumer Protectin –				
Rights of consu	imers- Green Marketing –Forward Trading in Commodities					
Unit:6	Contemporary Issues	2 hours				

Page 35 of 88

Expert lectures, online seminars – webinars

1 Marketing Management - Rajan Sexena

Text Book(s)

2 Principles of Marketing - Philip Kotler & Gary Armstrong
3 Marketing Management - V.S. Ramasamy and Namakumari
Reference Books
1 Marketing -William G.Zikmund & Michael D'Amico
2 Marketing - R.S.N.Pillai &Bagavathi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
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			THE COURSE	L	T	P	C
Core - 10		Advanced	Accounting 1	4 C-llabua	-	2021	4
Pre-requisite		Basic knowled	ge in accountancy	Syllabus Version		2021 22	l-
Course Object							
The main object	ctives of thi	s course are to:					
1. To enable	the student	s to learn provision for	depreciation account.				
			anch accounts and Departr	nental acc	ounts	\$	
			sing single entry system.	1 4 D	1		
			he Hire Purchase and Insta yalty account and Investme			syst	.em
J. To provid	e kilowieug	e to know about the Ko	yany account and investing	accoun	ıı		
Expected Cou	rse Outcor	nes:					
		etion of the course, stud	ent will be able to:				
1 Recall t	the account	ing treatment relating to	different methods of depr	eciation.		K	1
2 Unders	tand the pro	paration of the Branch	accounts and Departmenta	accounts		K	2
3 Apply th	he accounti	ng procedure for prepar	ing the single entry system			K	.3
_	_		d present the Hire Purchase	e and		K	4
	nt Purchase		Davis				
			and investment account	. 177	,	K	.5
KI - Rememb	ber; K2 - U	nderstand; K3 - Apply;	K4 - Anal yze; K5 - Evalua	ite; K6 – (reate	2	
Unit:1		Depreci	ation		151	hour	C
	Methods -	Reserves and provisions			131	Ioui	3
Unit:2		accounts and Departn			201	nour	S
Branch accou			partmental Accounting – T	ransfer at	cost	or	
Selling price.		MA #8	UNIT				
Unit:3		Single Entry S				nour	S
	System - M	eaning and Features - S	tatement of Affairs Method	and Con	versi	on	
Method. Unit:4		Hire Purchase and Ins	stalment System		201	hour	·C
	and Instali	nent System including l	Hire purchase Trading Acc		201	iloui	3
Unit:5	dia instan	Royalty and Invest			18l	hour	S
	luding Sub	-Lease – Investment A					
Note: 20% M	arks for the	ory and 80 % marks for	problem.				
Unit:6		Contemporary	Issues		2	hou	rs
Expert lecture	es, online se	minars – webinars				_	
Text Book(s)			Total Lecture hours		90-	-hou	rs
` '		ani K I Nagarajan – Pr	rinciples of Accountancy				
•		<u> </u>	S.Chand& Company Ltd.,				
			cial Accounting – Sultanch	and& sons	5		
Reference Bo		·	<u> </u>				
			countancy-Kalyani publish	ers			
		Accounting – Margham					
			cy. Vol.1- Tata McGraw H	ıll Compa	nie		
			, NPTEL, Websites etc.]				
		a.org/learn/financial-ac	counting-advanced rial-accounting-cost-behavi	ore exister	ทธ ๑๖	nd.	
2 <u>https://w</u> analysis-		ist.com/course/manager	iai-accounting-cost-bellavi	1015-5 <u>y</u> 5te1	115-al	ıu-	
3 https://nr	otel.ac.in/cc	ourses/110/106/1101061	35				

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			



	TITLE OF THE COURSE	L	T	P	C
Core - 11	MANAGEMENT ACCOUNTING	4	-		4
Pre-requisite	Basic accounting about knowledge	Basic accounting about knowledge Syllabus Version			1-
Course Objectives:		1			
The main objectives of t	his course are to:				
1. To conceptualize m	nanagement accounting				
•	ncial statements using ratio analysis				
	king capital of business				
	n making using marginal costing				
5. To assist in preparit	ng budget and budgetary control				
Expected Course Outco					
*	pletion of the course, student will be able to:				
	the basic concepts of Management accounting			K	2
-	ncial statements using ratio analysis			K	4
3 Determine the wo	orking capital of the business			K	[3
4 Justify decision n	naking using margi <mark>nal costing</mark>			K	4
5 Formulate budget	t and exercising budgetary control			K	[3
K1 - Remember; K2 -	Understand; K3 - A pply; K4 - A <mark>nalyze; K5 - Evaluate</mark>	e; K6 - 0	Create	e	
	图 人名 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4				
Unit:1	Nature of Management Accounting			hou	
	g – Meaning – Objectives and Scope – Relationship butting and Financial Accounting.	etween 1	Mana	agem	ent
Unit:2	Ratio Analysis		20	hou	ırs
	vsis of liquidity – Solvency and Profitability – Constru	iction of	Bala	ince	
Sheet.	EQUICATE TO EFFALTE	T	•••		
Unit:3	Working Capital Management			hou	
Cash Flow Analysis.	rking capital requirements and its computation – Fund	I Flow A	naiy	sis ar	ıa
	# ' 10 4' ID 15 A 1 '		18	hou	rs
Unit:4 N	darginal Costing and Break Even Analysis		-		
	Marginal Costing and Break Even Analysis Break Even Analysis – Managerial applications of mar	ginal co	sting	_	
Marginal costing and B	Break Even Analysis – Managerial applications of marations of marginal costing.	ginal co	sting	_	
Marginal costing and B Significance and limita Unit:5	Break Even Analysis – Managerial applications of martions of marginal costing. Budgeting and Budgetary Control		15	hou	rs
Marginal costing and B Significance and limita Unit:5 Budgeting and Budgeta	Break Even Analysis – Managerial applications of marations of marginal costing. Budgeting and Budgetary Control ary control – Definition – Importance, Essentials – Cla	assificat	15	hou f	
Marginal costing and B Significance and limita Unit:5 Budgeting and Budgeta Budgets – Master Budg	Break Even Analysis – Managerial applications of martions of marginal costing. Budgeting and Budgetary Control ary control – Definition – Importance, Essentials – Claget – Preparation of cash budget, sales budget, purchase	assificat	15	hou f	
Marginal costing and B Significance and limita Unit:5 Budgeting and Budgeta Budgets – Master Budg budget, flexible budget	Break Even Analysis – Managerial applications of marations of marginal costing. Budgeting and Budgetary Control ary control – Definition – Importance, Essentials – Claget – Preparation of cash budget, sales budget, purchases.	assificat	15 ion o	hou f ateria	1
Marginal costing and B Significance and limita Unit:5 Budgeting and Budgeta Budgets – Master Budg budget, flexible budget Unit:6	Break Even Analysis – Managerial applications of martinos of marginal costing. Budgeting and Budgetary Control ary control – Definition – Importance, Essentials – Claget – Preparation of cash budget, sales budget, purchase. Contemporary Issues	assificat	15 ion o	hou f	1
Marginal costing and B Significance and limita Unit:5 Budgeting and Budgeta Budgets – Master Budg budget, flexible budget	Break Even Analysis – Managerial applications of martinos of marginal costing. Budgeting and Budgetary Control ary control – Definition – Importance, Essentials – Claget – Preparation of cash budget, sales budget, purchase. Contemporary Issues	assificat	15 ion o	hou f ateria	1
Marginal costing and B Significance and limita Unit:5 Budgeting and Budgeta Budgets – Master Budgeta budget, flexible budget Unit:6	Break Even Analysis – Managerial applications of martinos of marginal costing. Budgeting and Budgetary Control ary control – Definition – Importance, Essentials – Claget – Preparation of cash budget, sales budget, purchase. Contemporary Issues	assificat	15 ion o et, ma	hou f ateria	l irs
Marginal costing and B Significance and limita Unit:5 Budgeting and Budgeta Budgets – Master Budg budget, flexible budget Unit:6	Break Even Analysis – Managerial applications of martions of marginal costing. Budgeting and Budgetary Control ary control – Definition – Importance, Essentials – Claget – Preparation of cash budget, sales budget, purchase. Contemporary Issues seminars – webinars	assificat	15 ion o et, ma	hou f ateria 2 hou	ırs

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

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



Course code		L	T	P	C
Core 12	Computer Applications Practical-II (C++)	-	-	4	4
Pre-requisite	Basic knowledge about C++	Sylla s Versi		2021-2	2

The main objectives of this course are to:

To understand the working C++ coding

To familiarize with payroll statement and others (using control structures).

Expected Course Outcomes:

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

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	60 hours
--------	----------

- 1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
- 2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
- 3. Program to calculate Economic Order Quantity (using nesting of member function).
- 4. Program to print the Employees' payroll statement (using control structures).
- 5. Program to calculate simple Interest and compound Interest(using nested class).
- 6. Program to calculate net income of a family(using friend function in two classes).
- 7. Program to print the book list of library(using array of objects).
- 8. Program to prepare cost sheet (using inheritance).
- 9. Program to calculate margin of safety (using multilevel inheritance).
- 10. Program for bank transaction (using constructor and destructor).
- 11. Program to calculate increase or decrease in working capital using operator overloading.
- 12. Program to create the student file and prepare the marks slip by accessin the file.

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

Course	e		L	Т	P	C	
Core 13		Executive Business Communication	4	-	-	4	
Pre-re	quisite	Fundamental knowledge about business	Syllabu Version		202 22	2021- 22	
Course	Objectives:						
The mai	n objectives of this co	ourse are to:					
1. To pro	ovide an overview of	Prerequisites to Business Communication.					
2. To pu	t in use the basic med	chanics of Grammar for preparing business letters	S.				
		fective Organizational Communication.					
		f Business communication.					
		ices of the strategies of Effective Business writin	g.				
	ed Course Outcomes						
		n of the course, student will be able to:					
		of business communication			K	[1	
		er ability to write error free while making an opt	imum u	se of	K	2	
	correct Business Voc						
		g various levels of organizational communication			K	[3	
		ers while deve <mark>loping an understa</mark> nding of Comm	unicatio	n as			
	a process in an organ				т,		
	4 To draft effective business correspondence with brevity and clarity.					3	
	To stimulate their Cr writing skills.	itical thin <mark>king</mark> by designing a <mark>nd deve</mark> loping clear	and lu	cid	K	[4	
K1 - R	emember; K2 - Unde	rstand; K3 - Apply; K4 - Analyze; K5 - Evaluate	e; K6 –	Creat	e		
Unit:1		Communication		13	hou	rs	
		Meaning – Im <mark>portance of Effecti</mark> ve Business Con					
		ethods – Business Letters: Need – Functions - K	inds - E	ssenti	als o	f	
	ve Business Letters -						
Unit:2		Business Letters	<u> </u>		hou	rs	
		d their Execution - Credit and Status Enquiries –	Compla	unts a	and		
Aajusti Unit:3		etters – Sales Letters – Circular Letters.		15	hou		
		Correspondence Letters		15	hou	.rs	
Unit:4	<u> </u>	nsurance Correspondence - Agency Corresponde	ince.	15	hou	rc	
		respondence (Includes Agenda, Minutes and Rep	ort	13	Hou	13	
Writ	* •	espondence (includes Agenda, willinges and Kep	OΓί				
Unit:5		Report Writing		15	hou	rs	
		ration of Resume - Interview: Meaning – Objective	ves and				
		vs – Public Speech – Characteristics of a good sp			-		
	Presentations.	_					
Unit:6		Contemporary Issues		2	hou	ırs	
Expert	lectures, online semi	nars – webinars	II.				
		Total Lecture hours		75	hou	rs	
Text B	ook(s)		Ш				
	endra Pal & J.S. Korl ew Delhi.	ahalli, Essentials of Business Communication - S	Sultan C	hand	& Sc	ons	

- 2 Shirley Taylor, Communication for Business Pearson Publications New Delhi.
- 3 Bovee, Thill, Schatzman, Business Communication Today Peason Education Private Ltd New Delhi.

Reference Books

- 1 Penrose, Rasbery, Myers, Advanced Business Communication Bangalore.
- 2 Simon Collin, Doing Business on the Internet Kogan Page Ltd. London

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

https://www.youtube.com/watch?v=ol2BXgF-P48

https://www.youtube.com/watch?v=eneRHOu4fyY

https://www.youtube.com/watch?v=EUXJqxmcuuo

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
		500	0色新华岛//5		



Course code		TITLE OF THE COURSE	L	T	P	C
Core 14		COMPANY LAW	3			3
Pre-requisite		Basic knowledge in law	Syllabus 202 version			22
Course Object	ives:		'	V.		
The main object	tives of thi	is course are to:				
Acts perta	ining to it.	uld have knowledge on Formation of Company, Doge about qualification and disqualification of directors		-		
procedures	s of the cor	mpanies				
Expected Cou						
		etion of the course, student will be able to:				
		tals of company				[1
•		lemorandum of Association				2
		of prospectus				2
		wers and duties of director				2
5 To underst	and the wi	nding up process in company			K	2
K1 - Rememb	er; K2 - U	nderstand; K3 - App ly; K4 - An <mark>alyze; K5 - Evaluat</mark>	e; K6 -	Create	;	
of a Company.		Characteristics – Kinds – Privileges of Private Comp	,uny 1	Office		
Unit:2		MEMORANDUM OF ASSOCIATION	1	10 h	ours	;
	ticles of As	tion – Meaning – Purpose – Alteration of Memoran ssociation – Meaning – Forms – Contents – Alterati gement				
Unit:3		PROSPECTUS		10	hou	ırs
Prospectus – D	efinition –	Contents – Deemed Prospectus – Misstatement in F	Prospect	us.		
Unit:4		POWERS AND DUTIES OF DIRECTOR		15	hou	rs
Director – Qual Powers, Duties		nd Disqualification – Appointment – Removal –Reities.	munerat	ion –		
Unit:5		WINDING UP		8	hou	ırs
Winding up – N	Meaning - N	Modes of Winding Up – Consequences of winding	ıp.			
Unit:6 Expert lecture	s Online se	Contemporary Issues eminars - webinars		2	hou	irs
Lapert recture	s, omne st	ommus - weomus				
		Total Lecture hours		60	hou	ırs
			1			

Text Book(s)
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.
Reference Books
1 Ramaiya A, "Guide to the Companies Act", Wadhwa & Co., Nagpur
2 Singh Avtar, "Company Law", Eastern Book Co., Lucknow
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
4
Course Designed By:

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

^{*}S-Strong; M-Medium; L-Low

ATTIED IV			
ALLIED -IV PRINCIPLES OF MANAGEMEN	T 4		4
Pre-requisite Basic knowledge in management	t Sylla V rs	abus ion	

The main objectives of this course are to:

- 1. To provide understanding about basic terminologies of management
- 2. To explore the fundamental principles, process and steps in management including planning
- 3. To develop knowledge about organizing function in business
- 4. To explore the concept of motivation in organizational context
- 5. To generate ideas about effective communication in the business

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explaining the concepts based on management and its features	K2
2	Summarizing the principles and importance of planning	K2
3	Interpreting various concepts based on organization and its element	K2
4	Examining the determinants of behaviour and motivation theories	K4
5	Understanding the need and techniques of communication in management	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 INTRODUCTION TO MANAGEMENT 12-- hours

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

Unit:2 PLANNING 12-- hours

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit:3 ORGANIZATION STRUCTURE 12-- hours

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit:4 MOTIVATION 12-- hours

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

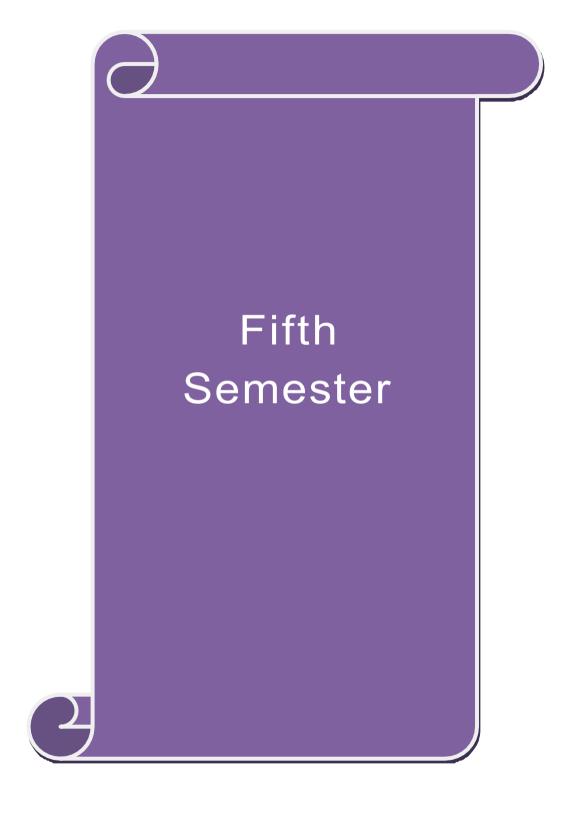
Unit:5 TECHNIQUES OF CONTROL 10-- hours

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

Unit:6	Contemporary Issues	2 hours
Expert lea	tures, online seminars - webinars	
	Total Lecture hours	60 hours
Text Boo	k(s)	
1 The Pr	inciples of Management - Rustom S. Davan	
2 Busine	ess Organization and Management - Y. K. Bhushan	
3 Busine	ess Management - Chatterjee	
Reference	e Books	
1 Princi	oles of Management - Koontz and O'Donald	
2 Busine	ess Management - Dinkar - Pagare	
Related (Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1		
2		
4		
	ு லக்கமுக _{ம்}	
Course Do	esigned By:	

Mapping Cour <mark>se objectives and course o</mark> utcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	து பாரை உயர்க்கி	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	M

^{*}S-Strong; M-Medium; L-Low



Pre-requisite	Basic knowledge in Accounting	Syllabu Version		202 22	1-
Core 15	Advanced Accounting-II	4	-	-	4
Course code		L	Т	P	C

- 1. To make the students to understand the basics of preparing partnership accounts
- 2. To make the students to understand the procedures of admission. Death and retirement of partner
- 3. To promote the knowledge about the dissolution of firm and amalgamation of firm.
- 4. To enable the students to learn the accounting treatment relating to Sale of Partnership to a limited company.

	To impart the thorough knowledge on the accounting standards.		
Expec	cted Course Outcomes:		
	he 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	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 c		K4
5	Understand the knowledge about accounting standards	FJ	K2
	Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - E	valuate: K6 – 0	
Unit			15hours
	nership Accounts – division of profits – fixed and fluctuating capi antee of profits – Final accounts of Partnership firms	tal – past adjus	tments-
Unit	:2 Admission, Retirement and Death of Partner		18hours
	ission, retirement and death of a partner including treatment of go		
Unit	8		13hours
	olution of partnership firms including piecemeal distribution of as	ssets. Amalgam	ation of
	nership firms		45 1
Unit	r J		15hours
Sale o Unit	f Partnership Firm to a limited company S Accounting Standards		12hours
	ounting Standards – Working knowledge of: AS4: Contingencies	and arrants and	
the B Acco AS12 Earns	Balance sheet date. AS5: Net profit or loss for the period, Prior period Policies. AS11: The Effects of Changes in Foreign Exchauting Policies. AS11: The Effects of Changes in Foreign Exchauting for Government Grants. AS16: Borrowing Costs. Aings per share. AS26: Intangible assets. AS29: Provisions, Contingent Assets.	eriod Items and inge Rates (Rev S19: Leases. A	Changes in vised 2003). AS20:
Unit	:6 Contemporary Issues		2 hours
Expe	ert lectures, online seminars – webinars	1	
	Total Lecture h	ours	75hours
Text	Book(s)	1	
1 A	Advanced Accounts - M.C.Shukla and T.S.Grewal		
	Advanced Accounts - R.L. Gupta		
3 A	Advanced Accounts - S.P.Jain and K.L. Narang		

Reference Books
Financial Accounting - T.S.Reddy & A.Murthy
Advanced Accountancy - A. Arulanandam, K.S. Raman
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1 https://www.youtube.com/watch?v=F689z6sPs1g
2 <u>https://www.youtube.com/watch?v=1LRmddEEssQ&list=PLfwl6GH_DzV54CUVBEv2yi</u>
gtLF02pNCV5
3 https://www.youtube.com/watch?v=F689z6sPs1g&list=PLiaygP8qeQGXXz9-9v-
<u>06eHaL4-ODnw8g</u>
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	S
CO4	S	S	M	M	M
CO5	S	S	M	S	S

Course code		L	T	P	C
Core 16	Auditing and Assurance- I	4	-	-	4
Pre-requisite	Basic knowledge about Auditing	Syllabus 202 Version 22			1-
Course Objectives:	,	1			
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 pra	ctical knowledge relating the procedures of auditi	ng practices			

- 3. To provide insight about the audit procedures for obtaining audit evidence

	mote knowledge about internal control and computerized environment	•
5.To dev	elop the analytical concept and internal control over the accounting revi	lews.
Evnaata	I Course Outcomes	
	Course Outcomes:	
	successful completion of the course, student will be able to:	T7.1
	Enumerate the basic principles of auditing	K1
	Remember the procedure for audit engagement and Documentation.	K1
	Understand the audit procedure for obtaining the audit evidence and integrated the audit procedure for obtaining the audit evidence and integrated the audit evidence and audit evidence audit evidence and audit evidence audit	ernal K2
4	Apply the techniques of test ch <mark>ecki</mark> ng and review <mark>analytic</mark> al procedures.	. K3
5	Analyze the analytical review procedures for audit payments	K4
K1 - Re	member; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate;	K6 – Create
Unit:1	Nature of Auditing	15 hours
Auditin	g and Assurance Standards – Overview, Standard – setting process, Rol	le of International
Auditin	g and Assurance Standards Board and Auditing and Assurance Standard	ds Board in India.
Unit:2	Audit planning	12 hours
of finan	g engagement – Auditors engagement – Initial audit engagements – Pla cial statements – Audit programme - control of quality of audit work - D	
supervi	sion of audit work.	Delegation and
Superviii Unit:3	sion of audit work. Audit evidence	16 hours
Unit:3 Audit e audit ev confirm	Audit evidence vidence – Audit procedures for obtaining evidence, Sources of evidence idence, Methods of obtaining audit evidence – Vouching, verification, ation, Written Representations.	16 hourse, Reliability of Direct
Unit:3 Audit e audit ev confirm Unit:4	Audit evidence vidence – Audit procedures for obtaining evidence, Sources of evidence idence, Methods of obtaining audit evidence – Vouching, verification, ation, Written Representations. Internal Control	16 hourse, Reliability of Direct
Unit:3 Audit e audit ev confirm Unit:4 Auditing	Audit evidence vidence – Audit procedures for obtaining evidence, Sources of evidence idence, Methods of obtaining audit evidence – Vouching, verification, ation, Written Representations. Internal Control in Computerized Environment - Division of auditing in EDP Environn	16 hourse, Reliability of Direct 15 hoursement – Online
Unit:3 Audit e audit ev confirm Unit:4 Auditing compute	Audit evidence vidence – Audit procedures for obtaining evidence, Sources of evidence idence, Methods of obtaining audit evidence – Vouching, verification, ation, Written Representations. Internal Control in Computerized Environment - Division of auditing in EDP Environment - systems - Documentation under CAAT - Using CAAT in small busing	16 hourse, Reliability of Direct 15 hoursement – Online
Unit:3 Audit e audit ev confirm Unit:4 Auditing compute environn	Audit evidence vidence – Audit procedures for obtaining evidence, Sources of evidence idence, Methods of obtaining audit evidence – Vouching, verification, ation, Written Representations. Internal Control in Computerized Environment - Division of auditing in EDP Environment - Systems - Documentation under CAAT - Using CAAT in small busineent - Limitations of EDP Audit.	16 hourse, Reliability of Direct 15 hoursenent – Online ess computer
Unit:3 Audit exact audit exact confirm Unit:4 Auditing compute environm Unit:5	Audit evidence vidence – Audit procedures for obtaining evidence, Sources of evidence idence, Methods of obtaining audit evidence – Vouching, verification, ation, Written Representations. Internal Control in Computerized Environment - Division of auditing in EDP Environment - Systems - Documentation under CAAT - Using CAAT in small businessent - Limitations of EDP Audit. Analytical review procedures	16 hours e, Reliability of Direct 15 hours nent – Online ess computer 15 hours
Unit:3 Audit e audit ev confirm Unit:4 Auditing compute environm Unit:5 Audit P Other p	Audit evidence vidence – Audit procedures for obtaining evidence, Sources of evidence idence, Methods of obtaining audit evidence – Vouching, verification, ation, Written Representations. Internal Control in Computerized Environment - Division of auditing in EDP Environment - Systems - Documentation under CAAT - Using CAAT in small busine tent - Limitations of EDP Audit. Analytical review procedures erformance - Audit of Payment - General Consideration - Wages - Caparayments and expenses - Petty cash payments - Bank reconciliation states	16 hours e, Reliability of Direct 15 hours nent – Online ess computer 15 hours ital Expenditure -
Unit:3 Audit e audit ev confirm Unit:4 Auditing compute environn Unit:5 Audit P	Audit evidence vidence – Audit procedures for obtaining evidence, Sources of evidence idence, Methods of obtaining audit evidence – Vouching, verification, ation, Written Representations. Internal Control in Computerized Environment - Division of auditing in EDP Environment - Systems - Documentation under CAAT - Using CAAT in small businessent - Limitations of EDP Audit. Analytical review procedures erformance - Audit of Payment - General Consideration - Wages - Capital Consideration - Wages - Capita	16 hours e, Reliability of Direct 15 hours nent – Online ess computer 15 hours ital Expenditure -
Unit:3 Audit e audit ev confirm Unit:4 Auditing compute environm Unit:5 Audit P Other p Unit:6	Audit evidence vidence – Audit procedures for obtaining evidence, Sources of evidence idence, Methods of obtaining audit evidence – Vouching, verification, ation, Written Representations. Internal Control in Computerized Environment - Division of auditing in EDP Environment - Systems - Documentation under CAAT - Using CAAT in small busine tent - Limitations of EDP Audit. Analytical review procedures erformance - Audit of Payment - General Consideration - Wages - Caparayments and expenses - Petty cash payments - Bank reconciliation states	16 hours e, Reliability of Direct 15 hours nent – Online ess computer 15 hours ital Expenditure -

4	T		/ \
Text	KAA	Z	CI
ILAL	DUU	D	01

- 1 Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.
- 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.

Reference Books

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 https://www.coursera.org/learn/auditing-part1-conceptual-foundations
- 2 https://www.youtube.com/watch?v=vCzgtBRzeh0
- 3 https://www.youtube.com/watch?v=CKfwXpOse4E

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

Pre-requisit	Basic knowledge about Auditing	Syllabu Version		202 22	1-
Core 17	Principles of Auditing	4	-	-	4
Course code		L	T	P	C

- 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 one	ch knowledge about the provisions of investigation under companies	act		
		acı.		
	d Course Outcomes:			
	successful completion of the course, student will be able to:		77.1	
	Enumerate the basic principles of auditing		K1	
	Understand the procedural aspec <mark>ts relati</mark> ng to internal control and vou	_	K2 K3	
3 Apply the practical knowledge for verification and valuation of assets and liabilities.				
4 Apply the provisions relating to audit of Joint stock companies.				
5	Apply the procedural aspects for investigation of companies.		К3	
K1 - Re	member; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate	e; K6 – Create		
Unit:1	Nature of Auditing	10	hours	
	g-Origin - Definition - Objectives - Types - Advantages and Limits tor - Audit Programmes.	ations – Quali	ties of	
Unit:2				
Interna	Control – Internal Check and Internal Audit –Audit Note Book – Wo	orking Papers		
Vouchi	ng – Voucher – Vouching of Cash Book – Vouching of Trading Trans	sactions –		
Vouchi	ng of Impersonal Ledger.			
Unit:3	Verification and Valuation of Assets and Liabilities	12	hours	
	ation and Valuation of Assets and Liabilities – Auditor's position regardications of Assets and Liabilities – Depreciation – Reserves and Proves.			
Unit:4	Audit of Joint Stock Companies	12	hours	
Appoint	Joint Stock Companies – Qualification – Dis-qualifications – Various nent of Company Auditor – Rights and Duties – Liabilities of a Comp	pany Auditor	_	
	pital and Share Transfer Audit – Audit Report – Contents and Types.			
Unit:5	Auditing and Investigation		hours	
•	ation – Objectives of Investigation – Audit of Computerised Accoung – Investigation under the provisions of Companies Act.	ts – Electronio	2	
Unit:6	Contemporary Issues	2	hours	
Expert	ectures, online seminars – webinars			
	Total Lecture hours	60	hours	

Te	ext Book(s)					
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.					
Re	eference Books					
Stu	Study material of Institute of Chartered Accountants of India.					
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://www.youtube.com/watch?v=B_l7KvhDT2U					
2	https://www.youtube.com/watch?v=6lJZn4Lezfc					
3	https://www.youtube.com/watch?v=I7QAOuwm6Qg					
Co	ourse Designed By:					

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

Course							
code				${f L}$	T	P	C
Core 18		Direct Tax-I		3	_	_	4
Pre-req	uisite	Basic knowledge about Tax		Syllabus Version		202 22	1-
Course (Objectives:						
The mair	objectives of this co	ourse are to:					
2. To f 3. To p Prof 4. To p 5. To r	 To familiarize with calculation of income from Salaries and house property To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources To provide the knowledge about the provisions for calculation of income from capital gains 						
		n of the course, student will be able	e to:				
1		erminologies related to income tax				K	(1
2	Understand the method of calculating and levying tax for income from salaries and house property					K	(2
3						K	3
4					K	3	
5	Analyse the self-ass	essment of income and computation	on of tax liabil	lity		K	[4
K1 - Re	member; K2 - Unde	stand; K3 - Apply; K4 - Analyze;	K5 - Evaluate	e; K6 – 0	Creat	e	
Unit:1		Income Tax Act			14	hou	ırs
for diffe	erent types of assessed and scope of total income	ncome –tax Act, 1961 – Basis of c s – Concepts of pervious year and ome; Income deemed to be received of form part of total income	assessment ye	ear – Re	siden	tial	
Unit:2	Incor	ne from Salaries and House Prop	oerty		15	hou	ırs
		e from House Property					
Unit:3		me from Business or Profession			14	hou	irs
	from Business or Pro				15	1	
Unit:4	II .	com Capital Gains and other Sou Income from other sources	ırces		15	hou	irs
Unit:5		Computation of Tax Liability			15	hou	ırs
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.					or		
Unit:6		Contemporary Issues			2	2 hou	ırs
Expert 1	ectures, online semin	nars – webinars					_
		Total Lec	cture hours		75	hou	ırs

Income tax law and practice - V.P.Gaur & D.B.Narang
 Income tax law and practice - H.C.Mehrotra and S.P.Goyal

Text Book(s)

3 Income tax law and practice - Bhagwathi Prasad					
Reference Books					
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1 https://onlinecourses.swayam2.ac.in/cec20_cm03/preview					
2 https://www.youtube.com/watch?v=_1_lZv-jEVY					
3 <u>https://www.youtube.com/watch?v=q1bdHJdobDI</u>					
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	re-requisite Basic knowledge in tax Syllab Version		3	202 22	1-

The main objectives of this course are to:

- 1. To understand the applicability of indirect taxes and methods of levying in India
- 2. To familiarize with the calculation and execution of goods and service tax in India
- 3. To provide knowledge about the Levy and Collection under GST
- 4. To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act
- 5. To understand the applicability of custom law in India

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

	-	
1	Recall various concepts relating to Indirect tax regime in India	K1
2	Analyze the concept and applicability of GST in businesses	K4
3	Compare the GST regime with other indirect tax laws prior to it	K2
4	Describe the applicability of GST system in own business and other prototyes	K2
5	Examine the custom law and related duties and taxes	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Nature of Taxes 12-- hours

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features - Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues

Unit:2 Goods and Services Tax 10-- hours

Good and Services Tax in India - Introduction - Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept - CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

Unit:3 Levy and Collection of GST 12-- hours

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

Unit:4 Integrated Goods and Services Tax Act 12-- hours

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration -Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill

under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due								
Dat	Dates.							
	<u> </u>	~						
	nit:5	Customs Laws	12 hours					
		Customs Laws in India: The Customs Act 1962 - The Customs						
	Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of							
Val	uation- Aba	tement of Duty on Damaged or Deteriorated Goods - Customs	Duty Draw Back.					
	• •	~						
	nit:6	Contemporary Issues	2 hours					
Ех	pert lecture	s, online seminars – webinars						
		Total Lecture hours	60 hours					
Te	ext Book(s)							
1								
	Indirect Ta	axes Law and Practice - V.S.Datey. Taxmann Publications, New	v Delhi.					
2		axes: GST and Customs Laws - R.Parameswaran and P.Viswan	athan,					
	Kavin Pub	lications, Coimbatore.						
R	eference Bo	ooks						
1	GST Law	and Practice - S.S.Gupta, Taxmann Publications, New Delhi.						
2	Indirect Ta	axation - V.Balachandran. S <mark>ultan Chand & Co.</mark> New Delhi						
R	elated Onli	ne Contents [MOOC, SW <mark>AYAM, NPTEL, W</mark> ebsites etc.]						
1								
2	https://www.youtube.com/watch?v=wlTlmee8AMA							
3	https://www.youtube.com/watch?v=a hgVi 3YLc							
	TAR UNI							
Co	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				

Pre-requ	isite	Basic Knowledge of Banking Insurance Law	Syllak Versi		202	1-22
Core 20		BANKING AND INSURANCE LAW	3	-	-	3
Course code		TITLE OF THE COURSE	L	T	P	C

The main objectives of this course are to:

- 1. To enable the students to understand the Concepts of Banking and its Functions
- 2. To understand Negotiable Instrument Act.
- 3. To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions.
- 4. To Study the Objectives and functions of IRDA

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

	on the successful completion of the course, student will be used 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

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1	BANKER AND CUSTOMER	8 hours
--------	---------------------	---------

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.

Unit;2 NEGOTIABLE INSTRUMENT ACT 9-- hours

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

Unit:3 INSURANCE 8-- hours

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

Unit:4 LEGAL DIMENSION OF INSURANCE 7- hours

Legal dimension of Insurance: Insurance Act, 1938 – Life Insurance Act, 1956 – General Insurance Business Act, 1932 – Consumer Protection Act, 1986.

Ur	nit:5	IRDA	11 hours
IR	DA - Missi	on - Composition of Authority - Duties, Powers and Functions - Powers	owers of
Αι	ıthority - D	uties, Powers and Functions- Powers of Central Government in IRl	DA Functioning
	nit:6	CONTEMPORARY ISSUES	2 hours
Ex	pert lecture	es, online seminars – webinars	
		Total Lecture hours	45 hours
Te	ext Book(s)		
1	Varshney,	"Banking Theory, Law and Practice", Sultan & Chand Ltd.	
2	Gordon ar	nd Nataraj, "Banking Theory, Law and Practice", Himalaya Publish	ning House
3	M.L. Tanı	nan, "Banking Law and Practice", Thacker & Co Ltd	
Re	eference Bo	ooks	
1	B.S Bod	a, M.C. Garg & K.P. Singh, "Insurance - Fundamentals, Environmentals, Environm	ent &
		es", Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.	
2		shra, "Insurance – Principles and Practice", S.Chand& Company L	td., New Delhi,
	2006	வைக்கழகு	
		ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1		ww.youtube.com/watch?v=vqmMxbHufQk&list=PLH-J9IY9-	
	<u>DpNk9b</u>	gsORjIFW46SANwtSDE	
2	https://w	ww.youtube.com/watch?v=vqmMxbHufQk	
3	-	ww.youtube.com/watch?v=oxzmP7sjCRQ&list=PLBbCyJkOLBm-hk4owllgJK6aiT2	
Co		ned By:Sathiyavanisathiyavanis@skacas.ac.in	
	ouse Desig	ned by Samiyavanisamiyavanis & skacas.ac.iii	

	M	apping with Pro	gramme Outcom	es	
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low



Course code		L	Т	P	C
Core 21	Corporate Accounting	4	-	-	4
Pre-requisite	Basic knowledge about company and accounting	Syllabu Versior		202 22	1-

- 1. To recall the basic accounting concepts of issue of shares and debentures
- 2. To provide knowledge about redemption of preference shares and debentures
- 3. To assist the preparation of final accounts of company
- 4. To understand the accounting procedure for valuing shares and goodwill
- 5. To apply the provisions for preparing accounts related to liquidation of companies

Э.	10	apply the provisions for preparing accounts related to figuration of co	mpames		
Exp	ecte	d Course Outcomes:			
On	the	successful completion of the course, student will be able to:			
1		Identify the accounting procedures followed by companies for issue of debentures	f shares and	K1	
2		Understand the accounting treatment relating to redemption of prefere and debentures	nce shares	K2	
3		Describe the preparation of final accounts of company		K2	
4		Apply the provisions relating to calculation of value of shares and goo	dwill	К3	
5		Apply the legal accounting treatment for preparing liquidation account	t	К3	
K1	- R	emember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate	; K6 – Create	.	
Un	it:1	Issue of shares	16	hours	
		f shares: Par, Premium and Disco <mark>unt - Forfeiture - Re</mark> issue – Surrend ssue – Underwriting	er of Shares -	_	
	Unit:2 Redemption of Preference Shares and Debentures 18-			hours	
		ption of Preference Shares. Debentures – Issue – Redemption: Sinking			
	it:3	Final Accounts	20	hours	
		ccounts of Companies - Calculation of Managerial Remuneration.			
	it:4	Valuation of Shares and Goodwill	18	hours	
	uatic i t:5	n of Shares and Goodwill	16	hours	
		Liquidation Statement ation of Companies - Statement of Affairs -Deficiency a/c.	10	Hours	
	14146 111:6	Contemporary Issues	2	hours	
		lectures, online seminars – webinars		Hours	
EX	реп			•	
		Total Lecture hours	90	hours	
		ook(s)	~1		
1		. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chandre			
		vanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 e			
3		vanced accountancy Volume II SN Maheshwari & S K Maheshwari Viuse Pvt Ltd; 10th revised edition, 2013	Kas Pudiicati	OII	
R		nce Books			
Ne	1616	IICC DUUMS			

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 https://onlinecourses.swayam2.ac.in/cec20_mg17/preview
2 https://onlinecourses.swayam2.ac.in/cec20_mg28/preview
3 https://www.youtube.com/watch?v=7Hh5AIcuLFQ&list=PLiaygP8qeQGV8HHt-
TTbaby5pYVHC2VMu
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	Т	P	С
Core 22	Auditing and Assurance-II	4	-	-	4
Pre-requisite	Knowledge about auditing	Syllabu Version		202 22	1-

The main objectives of this course are to:

- 1. To educate the concept of auditing of receipts and vouching of accounting transactions.
- 2. To enhance the practical knowledge relating the procedures of auditing practices.
- 3. To promote the analytical concept relating to audit of impersonal ledger and assets and liabilities
- 4. To describe the provisions relating to company audit
- 5. To gain practical knowledge about the audit of service institutions

Expected Course Outcomes:

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	К3
4	Apply the provisions for audit of companies and preparing required reports	К3
5	Extrapolate the procedural aspects of auditing in various undertakings and preparation of audit reports.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 16-- hours

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.

Unit:2 18-- hours

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

Unit:3 18-- hours

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.

Unit:4 18-- hours

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.

Unit	::5		18 hours
Spec	ial po	ints in audit of different types of undertakings, i.e., Educational	institutions, Hotels,
Club	s, Hos	spitals, Hire-purchase and leasing companies (excluding banks, ele	ectricity companies,
coop	erativ	e societies, and insurance companies). Features and basic princi-	ples of government
audit	t, Loca	al bodies and not-for-profit organizations, Comptroller and Audito	r General and its
const	titutio	nal role.	
Unit	::6	Contemporary Issues	2 hours
Expe	ert lect	ures, online seminars – webinars	
		Total Lecture hours	90 hours
Text	Book	(s)	
		ng and Assurance Varsha Ainapure & Mukund Ainapure. PHL Privand Edition, 2009,	vate Limited, New
		g Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalya Reprint 2014	ni Publishers 8 th
3 P	rincip	les of Auditing DinkarPagare Sultan Chand & Sons, New Delhi. 1	1th E
Refe	rence	Books	
Praction Reprin		diting B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New D	Oelhi. 3 rd edition
CA –	IPCC	Group II Study Material ICAI ICAI 2016	
Relate	ed Onl	ine Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
	https://vA2j-	/www.youtube.com/watch?v=ROlz8liKr_Q&list=PLxOpDRieFexnoe N_L	QbLhO46Q9Ju
2	https:/	//www.youtube.com/watch?v=TQRfLQkhXfw	
3	https:/	//www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_F	Kc9NTqbDPw
Cour	rse De	signed 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
Core 23	Direct Tax-II	3	-	-	4
Pre-requisite	Basic knowledge about tax	llabus ersion		202 22	1-

- 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

5. 10 ga	un practical knowledge in computation of wearth tax	
Expect	ed Course Outcomes:	-
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
K1 - R	emember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate;	K6 – Create
Unit:1		18 hour
Assess	ment of HUF, Firms.	
Unit:2	இத்தப்பாரை உயர்க்கி	18 hour
Assess	ment of AOP and Companies	
Unit:3		18 hour
Assess	ments of cooperative societies, Assessment in special cases, Assessmen	nts of Fringe
benefit	is.	<u> </u>
Unit:4		18 hour
Appeals	and Provisions, Penalties and Prosecution.	
Unit:5		16 hour
Wealth	n Tax.	
Unit:6	Contemporary Issues	2 hour
Expert	lectures, online seminars – webinars	
	Total Lecture hours	90 hour
Text E	Book(s)	
	ome tax law and practice - V.P.Gaur & D.B.Narang	
	ome tax law and practice - H.C.Mehrotra and S.P.Goyal	
	ome tax law and practice - Bhagwathi Prasad	
	ence Books	
Income	tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy	
meonie	tax Theory, law & practice - 1.5. Reddy & 1. Hair Frasad Reddy	

Rela	nted Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://onlinecourses.swayam2.ac.in/cec20_cm03/preview_
2	https://www.youtube.com/watch?v=N-
	Y6ylnNl7s&list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj
3	https://www.youtube.com/watch?v=q1bdHJdobDI
Co	urse 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



CYBER LAW	3			1 -
	3	-	-	3
Basic Knowledge of Cyber Law	Syllab Versio		2021	1-22
			•	
his course are to:				
ı		exec	ution	of
٦	nis course are to: vledge on the basic concepts which lead to the for	Basic Knowledge of Cyber Law Version is course are to:	his course are to: Version Version	Basic Knowledge of Cyber Law Version 2021 nis course are to: Vledge on the basic concepts which lead to the formation and execution

3. To acquire knowledge on Information Technology Act and EDI

Expected Course Outcomes:

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

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1	CYBER LAW	12- hours

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

Unit:2 SECURITY ASPECTS 12-- hours

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.

Unit:3 EVIDENCE ASPECTS 12-- hours

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.

Unit:4	GLOBAL TRENDS	12 hours
Omi.4	GLODAL IKENDS	14 HUUIS

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit:5 THE INFORMATION TECHNOLOGY ACT 2000 10-- hours

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.

Unit:	CONTEMPORARY ISSUES	2 hours
Exper	lectures, online seminars – webinars	
	Total Lecture hours	60 hours
Text I	ook(s)	
1 Th	e Indian Cyber Law: Suresh T. Viswanathan, Bharat Law House, New Del	hi
Relate	d Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1 <u>h</u>	tps://www.youtube.com/watch?v=KtuCsBlJXk8	
2 h	tps://www.youtube.com/watch?v=6srnawS4PLQ&list=PLX0Im12KwTwlm-	
	WfFqejg8go7JBj72J	
3 <u>h</u>	tps://www.youtube.com/watch?v=SCgc55vtd6M	
Course	Designed By:Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in	

	j	Mapping with Pro	ogramme Outco	omes	
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	M	M	S
CO5	S	M	AR UNIS	S	S

S- Strong; M-Medium; L-Low



	e		L	T	P	C
	1 A)	Financial Management	4			2
	Pre-requisite	Knowledge about Finance and accounting Syllabus 20				
Course	Objectives:					
The mai	n objectives of this co	ourse are to:				
		e e				
	1	, ,	,			
			capital s	tructi	ıre	
						[1
2	Identify the appropria	ate source of finance suitable to the business			K	[2
	11 0	o enable financial planning and framing of optim	um capi	tal	K	X 3
4	Analyse the working	capital requirements and factors determining the	2		K	[4
	requirements					
5	Understand the mana	gement of earnings available in the business			K	(2
K1 - R	emember; K2 - Unde	rstand; K<mark>3 - A</mark>pply; K4 - Analyze; K5 - Evaluato	e; K6 –	Creat	e	
Unit:1		Functions of Finance		10	hou	irs
budget Variou	ing: Capital Budgetin s Capital Budgeting T	g Process, P <mark>roject formulation & P</mark> roject Selection Techniques; Payback Period Method, Average ra	on, Intro	ducti	on to	ı
Unit:2	, ,			12	hou	ırs
			Public de	posit	S,	
Unit:3		Lease Financing		12	hou	rs
	-	acture, Capital Structure Theories, Cost of Capit	al, Oper	ating	and	
			T			
		<u> </u>			hou	irs
•	- 1		etermini	ng		
				12	la a s	
			oneidara			ITS
divider	nd policy, Forms of D					
Unit:6		Contemporary Issues		2	2 hou	ırs
1				60	hou	ırs
			1			

Te	ext Book(s)
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
Re	eference Books
IM	Pandey, Financial Management.
Rel	ated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://nptel.ac.in/courses/110/107/110107144
2	https://onlinecourses.swayam2.ac.in/cec20 mg05/preview
3	https://onlinecourses.swayam2.ac.in/cec20_mg10/preview
Co	ourse Designed By:

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

The main o 1. To unc 2. To pro 3. To fan	site	Entrepreneurial Development Knowledge about business	4 Svllat	-	-	2					
Course Ob The main o 1. To uno 2. To pro 3. To fan		Knowledge about business	N 10-3								
The main o 1. To unc 2. To pro 3. To fan	jectives:	Pre-requisite Knowledge about business V rsion 2021 Course Objectives:									
 To und To pro To fan 				"							
2. To pro3. To fan	bjectives of this co		_								
3. To fan		oncepts of entrepreneurship and related initia	atives								
		the setting up of startups and projects stitutional services to entrepreneur									
		out various financial support available to the	entrepr	eneur	S						
		out various subsidies and incentives available									
	Course Outcomes:										
On the suc	ccessful completion	of the course, student will be able to:									
1	Recall the importa	nce and role of entrepreneurship as an econo	mic		K1						
	activity										
2	Describe the vario	us forms of setting up a startup and project n	nanagen	nent	K2						
3	Understand the va	rious institutional services to entrepreneur			K2						
4 .	Analyze the various	s financial support available to the entreprene	eurs		K4						
5 Understand the various subsidies and incentives available for											
	entrepreneurs	E 12 66 -2 E									
K1 - Rem	ember; K2 - Under	stand; K<mark>3 - A</mark>pply; K4 - An<mark>alyze; K</mark>5 - Evalı	ıate; K6	- Cre	eate						
Unit:1		Nature of Entrepreneurship			0 ho	ur					
		: Definition Nature and characteristics of ent									
		neurship phases of EDP. Development of wo		repre	neur &	ζ					
Unit:2		g self employ <mark>ment of women co</mark> uncil scheme art-up and Project Mangement).	1/	2 ho						
		identification – selection of the product – pro	piect for			ur					
	ip process, Project – feasibility analys		Ject 1011	murai	1011						
Unit:3		Financial Assistance - I		12	2 ho	ur					
	al service to entrep	reneur – DIC, SIDO, NSIC, SISI, SSIC, SID	CO – IT								
	commercial bank.				, ,						
Unit:4		Financial Assistance - II		12	2 ho	ur					
		eneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDC	S, LIC	and G	HC,						
		ercial bank venture capital.									
Unit:5		Incentives and Subsidies			2 ho	ur					
		bsidied services – subsidy for market. Trans to SSI role of entrepreneur in export promotion									
substitution		to SSI Tole of entrepreneur in export promoti	ion and	шрог	l						
Unit:6	711.	Contemporary Issues			2 ho	ur					
Expert lec	tures, online semin	<u> </u>									
1	, 222	Total Lecture hours		6	0 ho	ur					
Text Bool	K(S)										
	` '	pment – C.B.Gupta and N.P.Srinivasan									
	<u> </u>	oreneurship and Small Business –RenuArora	&S.KI.S	Sood							

Reference Books
Entrepreneurial Development – S.G.Bhanushali
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1 https://nptel.ac.in/courses/110/106/110106141
2 https://onlinecourses.nptel.ac.in/noc20_mg46/preview
3 https://www.youtube.com/watch?v=1RtZEk4J8X8
Course Designed By:

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

Course co	de				L	T	P	C
Elective 1	С	Micro Finance			4	-	-	2
Pre-requ	iisite	iniowicuze about i ilialice			Syllabus V rsion		2021-22	
Course O	bjectives:					J.		
	objectives of this co							
-	uire conceptual kno	_						
	lyse the various inco	0		rofinance				
	ly the credit rating n nalyze various strates			duote				
	iluate various measu			aucis				
	Course Outcomes:		15 1100 5					
_	iccessful completion		dent will be able t	:0:				
1	Recognize the pre-						K1	
2	Categorize various						K3	
3	Apply the credit ra						K3	
4	Analyze the various				ets		K4	
5	Understand the tra			ince produc			K2	
	nember; K2 - Under			5 - Evalua	to. K6	– Cr		
Unit:1		Indian Rural Fina	MAIA MAIA	D - L vaiua	ic, ixo		3 ho	nire
	v of Microfinance:			introduction	on to			
	ance concepts, pro-	A STATE OF THE PARTY OF THE PAR						
	service, Microfinan							
Microfin	ance models (Gene	eric models viz. S	SHG, Grameen, a	nd Co-ope	rative,	vari	ants S	HG
	D model, SIDBI mo							
	redit unions etc. un							e in
Unit:2	e wise cases, Emerg	ing Global Microl Overview of Mi		Need of M	ıcrotın		0 ho	
	ance, Development,			ioro ontorn	rico: M			urs
	ance, Development, analysis, financial a		_					nic
,	Environmental anal	•		•			COHOII	пс
Unit:3		redit Delivery Me					2 ho	urs
Credit Do	elivery Methodology	: Credit Lending	Models : Associa	tions; Banl	Guar	antee	es	
	ity Banking, Coope	_						
	iaries, Could be indi	vidual lenders, NO	GOs, micro credit	programme	es, and	Con	nmerci	al
banks)		D 1 1 63.51	•					
Unit:4) (" 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Pricing of Micro		• 1			1 ho	
_	Microfinance products	-	•			-		_
	g saving products, A nder issues in Micro						Auding	g to
-	dies measuring impa				C Ch	CIIt		
Unit:5		Commercial Micr		_		1:	2 ho	urs
Commer	cial Microfinance: N	MFIs: Evaluating N	MFIs- Social and	performanc	e meti	ics,	fund	
	, value-added servic							Os.
	of Microfinance Inc	dustry and Constra	ints on MFI Grov	vth. The pa	rtnersl	nip m	odel -	-
MFI as th	ne servicer							

Un	nit:6 Contemporary Issues					
Exp	ert lectur	es, online seminars – webinars				
		Total Lecture hours	60 hours			
Tex	kt Book(s					
1		z Armendariz and Jonathan Morduch, "The Economics of Mi Findia Pvt. Ltd. Delhi, 2005.	crofinance", Prentice-			
2		Ledgerwood, "Microfinance Handbook": an institutional ar orld Bank, Washington, D.C	nd financial perspective,			
3		Im Harper, "Practical Microfinance" A training Guide for Solation, New Delhi. 2003.	uth Asia Vistaar			
Ref	ference B	ooks				
		, "The Market at the Bottom of the Pyramid," 2006, The Fort Wharton School Publishing	une at the Bottom of			
Rela	ted Onlin	e Contents [MOOC, SWAYAM, NPTEL, Websites etc.]				
1	https://	youtu.be/RIOhLPhioSw				
2	https://	youtu.be/6OPf11YmJhg				
3	https://	youtu.be/GQcE_1i1cv0				
Coi	urse Desig	gned By:				

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	SS	M	S	S
CO3	S	M	S	M	S
CO4	S	M Dogin	1600 2 LS 66	S	S
CO5	S	M	M	S	S

Course code		TITLE OF THE COURSE		L	T	P	C
Elective 2 A		Business finance		4	-	-	4
Pre-requisite					is n	2021- 22	
Course Object							
The main object	ctives of thi	s course are to:					
2. To familia3. To analyz4. To unders	nrize with the various natand the varied the varied the varied getween the varied and the varied are with the varied and the varied are with the varied are with the varied are varied as well	rious concept relating to finance ne basics of financial planning ature of capitalization suitable to the busing rious dimensions of capital structure and the ge about various available sources of finances:	neir compon	ents			
		etion of the course, student will be able to:					
1 Recall v	arious conc	cepts relating to finance				K	1
		ious techniques of financial planning				K	2
		urces and forms of finance				K	4
-		ensions of capital structure and their comp	onents			K	4
, , ,	the various	s sources of finance available to meet the f				K	[4
		nderstand; K3 - Apply; K4 - Analyze; K5	- Evaluate: I	Z6 - (reate	2	
TEL TROMOMIC	, , , , , , , , , , , , , , , , , , ,	Tippiy, 111 Timary20, 110	L'urauc, 1		Sicur		
		Business Finance uction – Meaning – Concepts - Scope – Fu Concepts – Contents of Modern Finance Fi		nance		hou	ITS
Unit:2		Financia <mark>l Plan</mark>				hou	
Financial Plan:	Meaning -	Concept – Objectives – Types – Steps – S	ignificance -	- Fun	dame	entals	•
Unit:3		Capitalization			12	hou	rs
	sation : Syn	Capitalisation – Cost Theory – Earning The nptoms – Causes – Remedies – Watered St					-
Unit:4		Capital Structure			12	hou	rs
	re – Cardin	al Principles of Capital structure – Trading	g on Equity -	- Cos			
-		Calculation of Individual and Composite Co					
Unit:5		Sources of Finance			12	hou	rs
	tures – Adv	ance: Equity Shares, Preference Shares, Boyantages and Disadvantages- Lease Financiarits.					
Unit:6		Contemporary Issues			2	2 hou	ırs

		Total Lecture hours	60 hours
Te	ext Book(s)	·	
1	Essentials	of Business Finance - R.M. Sri Vatsava	
2	Financial 1	Management – Saravanavel	
Re	eference Bo	ooks	
1	Financial	Management - L.Y. Pandey	
2	Financial 1	Management - M.Y. Khan and Jain	
3	Financial 1	Management - S.C. Kuchhal	
Re	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://or	nlinecourses.swayam2.ac.in/cec20_mg09/preview_	
2	https://or	nlinecourses.nptel.ac.in/noc20_ma52/preview_	
4	https://w	ww.coursera.org/learn/finance-fundamentals	
Co	ourse Desig	ned 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		2021- 22	
Course Objectives:					
The main objectives of th	nis course are to:				
1. To understand the ba	asic concepts of branding				
•	ositioning and brand image building				
	ct of brand on customer behavior				
	brand rejuvenation and monitoring on essential branding strategies				
Expected Course Outco					
	letion of the course, student will be able to:				
	oncepts of branding and related terms		K1		
	nage building and brand positioning strategies		K2		
3 Analyze the impac	ct of brand on customer behavior		K4		
4 Evaluate the brand	rejuvenation and brand monitoring process		K5		
5 A1	ategies for brand building and monitoring		K3		
* * *					
K1 - Remember; K2 - U	Understand; K3 - Apply; K4 - Analyze; K5 - Evaluation Nature of Branding lerstanding of brands – concepts and process – si		10	ho	
K1 - Remember; K2 - U Unit:1 Introduction- Basic und brand mark and trade n	Understand; K3 - Apply; K4 - Analyze; K5 - Evaluation Nature of Branding	ignificanc ndividual	10 e of a	h o a bran d, pri	nd - vate
K1 - Remember; K2 - U Unit:1 Introduction- Basic und brand mark and trade n	Nature of Branding lerstanding of brands – concepts and process – sinark – different types of brands – family brand, i	ignificanc ndividual	10 e of a brancing	h o a bran d, pri	nd - vate
K1 - Remember; K2 - U Unit:1 Introduction- Basic und brand mark and trade n brand – selecting a brand Unit:2 Brand Associations: Brand	Nature of Branding lerstanding of brands – concepts and process – sinark – different types of brands – family brand, id name – functions of a brand – branding decisions	gnificanc ndividual s – influer	10 e of a brancing	ho a bran d, pri factor	nd - vaters.
K1 - Remember; K2 - U Unit:1 Introduction- Basic und brand mark and trade n brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand	Nature of Branding lerstanding of brands – concepts and process – sinark – different types of brands – family brand, is different types of a brand – branding decisions Brand Associations mod vision – brand ambassadors – brand as a personal positioning – brand image building	gnificanc ndividual s – influer	e of a branchering 12 ading	ho a bran d, pri factor ho asset	nd - vate rs.
K1 - Remember; K2 - U Unit:1 Introduction- Basic und brand mark and trade n brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3	Nature of Branding lerstanding of brands – concepts and process – sinark – different types of brands – family brand, id name – functions of a brand – branding decisions Brand Associations nd vision – brand ambassadors – brand as a persona	ignificanc ndividual s – influer ality, as tr	10 e of a brancheing 12 ading	ho a brand, pri factor ho asset	nd - vate rs.
Wnit:1 Introduction- Basic und brand mark and trade n brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3 Brand Impact: Branding is brand equity – role of brand	Nature of Branding lerstanding of brands — concepts and process — sinark — different types of brands — family brand, is defined and a branding decisions Brand Associations Individual of the process in the process	ignificanc ndividual s – influer ality, as tr	10 e of a branchering 12 ading	ho a brand, pri factor ho asset ho nes –	nd - vaters.
Wnit:1 Introduction- Basic und brand mark and trade n brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3 Brand Impact: Branding is brand equity – role of brand	Nature of Branding lerstanding of brands — concepts and process — sinark — different types of brands — family brand, is defined and a branding decisions Brand Associations Individual of the process in the process	ignificanc ndividual s – influer ality, as tr	10 e of a branchering 12 ading	ho a brand, pri factor ho asset ho nes –	nd - vaters.
Vnit:1 Introduction- Basic und brand mark and trade n brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3 Brand Impact: Branding is brand equity – role of brand	Nature of Branding lerstanding of brands — concepts and process — sinark — different types of brands — family brand, is defined and a branding decisions Brand Associations Individual of the process in the process	ignificanc ndividual s – influer ality, as tr	10 e of a branchering 12 ading 12 gramn - fina	ho a brand, pri factor ho asset ho nes –	ours
Unit:1 Introduction- Basic und brand mark and trade n brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3 Brand Impact: Branding is brand equity – role of brand purchase and R & D – brand Unit:4	Nature of Branding lerstanding of brands – concepts and process – sinark – different types of brands – family brand, is denoted in the decisions of a brand – branding decisions of a brand – branding decisions of a brand as a personal positioning – brand image building Brand Impact impact on buyers – competitors, Brand loyalty – loand manager – Relationship with manufacturing – rand audit	ignificanc ndividual s – influer ality, as tr	10 e of a branchering 12 ading 12 gramm - fina	ho a brand, pri factor ho asset ho nes nce	ours
Vnit:1 Introduction- Basic und brand mark and trade n brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3 Brand Impact: Branding is brand equity – role of brand purchase and R & D – brand Unit:4 Brand Rejuvenation: Brand	Nature of Branding lerstanding of brands — concepts and process — sinark — different types of brands — family brand, id name — functions of a brand — branding decisions Brand Associations and vision — brand ambassadors — brand as a personal positioning — brand image building Brand Impact impact on buyers — competitors, Brand loyalty — loand manager — Relationship with manufacturing — is and audit Brand Rejuvenation	ignificance ndividual s — influer later la	10 e of a branchering 12 ading 12 gramm-fina 12 acquis	ho a brand, pri factor ho asset ho nce ition	ours
Wnit:1 Introduction- Basic und brand mark and trade n brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3 Brand Impact: Branding is brand equity – role of brand purchase and R & D – brand Unit:4 Brand Rejuvenation: Branding is provided in the purchase and R & D – brand	Nature of Branding derstanding of brands — concepts and process — sinark — different types of brands — family brand, is defined in a branding decisions. Brand Associations Indivision — brand ambassadors — brand as a personal positioning — brand image building Brand Impact impact on buyers — competitors, Brand loyalty — loyand manager — Relationship with manufacturing — is and audit Brand Rejuvenation Individual rejuvenation and re-launch, brand development	ignificance ndividual s — influer later la	10 e of a branchering 12 ading 13 gramm - fina 12 acquis	ho a brand, pri factor ho asset ho nce ition	ours
Wnit:1 Introduction- Basic und brand mark and trade in brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3 Brand Impact: Branding is brand equity – role of brand purchase and R & D – brand Unit:4 Brand Rejuvenation: Brandakes over and merger – Munit:5	Nature of Branding lerstanding of brands — concepts and process — sinark — different types of brands — family brand, is denoted in the decisions of a brand — branding decisions of a brand — branding decisions of a brand — branding decisions of a brand as a personal positioning — brand image building Brand Impact impact on buyers — competitors, Brand loyalty — loand manager — Relationship with manufacturing — and audit Brand Rejuvenation Indicate the decision of the deci	ignificance ndividual is — influer ality, as treating marketing through a e cycle. Compared through a cycle. Compared through a cycle.	10 e of a branchering 12 ading 13 gramm - fina 12 acquis	ho a brand, pri factor ho asset ho nes nce ition ding.	ours
Vnit:1 Introduction- Basic und brand mark and trade in brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3 Brand Impact: Branding brand equity – role of brand purchase and R & D – brand Unit:4 Brand Rejuvenation: Brandakes over and merger – Munit:5 Brand Strategies: Designing	Nature of Branding lerstanding of brands – concepts and process – sinark – different types of brands – family brand, id name – functions of a brand – branding decisions Brand Associations Indivision – brand ambassadors – brand as a personal positioning – brand image building Brand Impact impact on buyers – competitors, Brand loyalty – loyand manager – Relationship with manufacturing – rand audit Brand Rejuvenation Individual rejuvenation and re-launch, brand development Monitoring brand performance over the product life and implementing branding strategies – Case strains and implementing strategies – Case strains and implementing strategies – Case strains and implementing strain	ignificance ndividual is — influer ality, as treating marketing through a e cycle. Compared through a cycle. Compared through a cycle.	10 e of a branchering 12 ading 13 gramm - fina 12 acquis	ho a brand, pri factor ho asset ho nes nice ho ition ding.	ours
K1 - Remember; K2 - U Unit:1 Introduction- Basic und brand mark and trade in brand – selecting a brand Unit:2 Brand Associations: Brand Brand extension – brand Unit:3 Brand Impact: Branding in brand equity – role of brand purchase and R & D – brand Unit:4 Brand Rejuvenation: Brandakes over and merger – Munit:5	Nature of Branding lerstanding of brands – concepts and process – sinark – different types of brands – family brand, id name – functions of a brand – branding decisions and vision – brand ambassadors – brand as a personal positioning – brand image building Brand Impact impact on buyers – competitors, Brand loyalty – loyand manager – Relationship with manufacturing – rand audit Brand Rejuvenation Indicate the product life of the product l	ignificance ndividual is — influer ality, as treating marketing through a e cycle. Compared through a cycle. Compared through a cycle.	10 e of a branchering 12 ading 13 gramm - fina 12 acquis	ho a brand, pri factor ho asset ho nes nce ition ding.	ours

Kevin Lane Keller, "Strategic brand Management", Person Education, New Delhi, 2003.
Lan Batey Asian Branding – "A great way to fly", Prentice Hall of India, Singapore 2002.
Reference Books
Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992.
Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
https://onlinecourses.swayam2.ac.in/imb20-mg03/preview
https://www.coursera.org/learn/brand

Course Designed By:

4

https://www.youtube.com/watch?v=gvTAIrDWp20

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

Course code		TITLE OF THE COURSE		L	Т	P	C
Elective 2 C		Supply Chain Management		4	-	-	4
Pre-requisite		Basic knowledge in marketing		Syllabus Version		202 22	1-
Course Object	tives:						
The main object	ctives of thi	s course are to:					
 To provid To unders To unders 	e insight ab tand the im tand the pro nowledge a	portance and key issues of supply chain may out various strategies of supply chain many portance of strategic alliance in supply chap ocess of procurement and outsourcing bout smart pricing strategies and customer nes:	agement in manag	gement			
On the succes	sful comple	etion of the course, student will be able to:					
1 Recall t	he importar	nce of supply chain management in the mod	dern time	es		K	C 1
2 Underst	and the var	ious strategies in supply chain managemen	t			K	2
3 Critiqui	ng the conc	ept of retailer supplier partnership				K	3
4 Analyze	the process	of procurement, outsourcing and e-procure	ement			K	[4
		deas about smart pricing strategies and mea		ustomer		K	[4
K1 - Rememb	oer; K2 - U1	nderstand; K3 - Apply; K4 - Analyze; K5 -	- Evaluat	e; K6 – 0	Creat	e	
Unit:1		Supply Chain Management	M			hou	irs
		ent – Global Optimisation – importance – k lot size model. Supply contracts – centrali				systei	n
Unit:2		Supply Chain Integrates			12	hou	ırs
		Push, Pull strategies – Demand driven strate - distribution strategies	egies – Ir	npact on	groc	ery	
Unit:3		Strategic Alliances			12	hou	irs
Strategic Allia		e work for strategic alliances – 3PL – merit antages and disadvantages of RSP – distrib					
Unit:4		Procurement and Outsourcing			12	hou	irs
	nd Outsour	cing: Outsourcing – benefits and risks – fra	mework	for make			
		frame work of e-procurement					
Unit:5		Customer Value			12	hou	ırs
		alue – conformance of requirement – produ trategic pricing – smart pricing – customer		-	ce an	d bra	ınd
Unit:6		Contemporary Issues			2	2 hou	irs
Expert lecture	es, online se	eminars – webinars					_
Text Book(s)		Total Lecture	hours		60	hou	ırs

- Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
- 2 Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

Reference Books

- 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.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- 1 https://onlinecourses.swayam2.ac.in/cec20_mg31/preview
- 2 https://nptel.ac.in/courses/110/106/110106045
- 3 https://nptel.ac.in/courses/110/108/110108056

Course Designed By:

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

Course code			TITLE	OF TH	IE COU	JRSE		L	T	P	C	
Elective 3 A)			Investment Management					4	-	-	4	
Pre-requisite			Basic in	vestme	nt knov	vledge			Syllabus Version		2021- 22	
Course Object	tives:							1, , , , ,				
The main object	ctives of thi	is course a	re to:									
1. To unders	tand variou	is choices	and alterna	atives o	of invest	ment						
2. To understand about classification of investment market												
3. To perform fundamental analysis before investing4. To evaluate various types of fundamental analysis												
	•	• •		•		1						
5. To unders	tand about	optimum j	portiolio c	construc	ction and	ı manaş	gement					
Expected Cou	rse Outcon	mes:										
On the succes	sful comple	etion of the	e course, s	student	will be	able to:						
1 Recallin	g various a	alternatives	s of invest	ment						K1		
	ing the feat				markets					K2	,	
	ng investme									K4		
4 Applyin	g technical	l analysis f	or evaluat	ing inv	estment	S				К3		
5 Evaluate	e the optimu	um portfo	lio for inve	estmen						K5	<u> </u>	
K1 - Rememb	er; K2 - Ur	nderstand;	K3 - App	oly; K4	- Analy	ze; K5	- Evaluat	e; K6 – 0	Creat	te		
	<u> </u>		1	A STATE OF		(q.						
Unit:1			Nature o	of Inves	tment	3.	M		15	hour	S	
Investment Che Money market Return and Ris	and Capital											
Unit:2			Investm	ent Ma	rkets				10	hour	S	
Investment Ma Operations of markets and B SEBI;	India Stoc	ck Market	; Cost of	Invest	ing in	Securit	ies; Med	chanics	of I	nvestin	ıg;	
Unit:3		Fu	ındament	als An	alysis				12	hour	S	
Fundamental A in Investment I	•					able In	come Sec	curities R	iskA	nalysis	S	
Unit:4		St	ock Mark	ket Ana	llysis				12	hour	S	
Stock Market A form of Efficie	•						•			rong		
Unit:5 Portfolio Management 12					12	hour	S					
Introduction to Portfolio Theor		Manageme	nt – An O	ptimun	n portfol			blem, M				
Unit:6		C	ontempor	rarv Is	sues					2 hour	S	
			F	J =3.				1			_	

Ex	Expert lectures, online seminars – webinars							
	Total Lecture hours 60 hours							
Te	ext Book(s)							
1	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							
Re	eference Books							
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.							
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]							
1	https://www.coursera.org/specializations/investment-management							
2	https://www.coursera.org/specializations/investment-strategy							
3	https://www.youtube.com/watch?v=JiKOyD_K2qg							
	Carried and Control of the							
Co	ourse Designed By:							

	Mapping (Course objectiv	es and course o	utcomes	
	PO1	PO2	LITE TO ELE PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	M	M
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE	I		T	P	C
Elective 3 B)		Financial Markets	4	ļ	-	-	4
Pre-requisite	,	Basic knowledge about finance		abus sion		2021- 22	
Course Object	tives:		•				
The main object	ctives of thi	s course are to:					
1. To unders	tand the ba	ic concepts of financial market					
		ng and components of corporate securities marl	ket				
		ious functions of stock exchanges in India	• .				
		e role of banks and intermediaries in financial r					
5. To provid Expected Cou		pout the new models and innovative trends in fi	nancing				
-		tion of the course, student will be able to:					
		acepts of financial market				K	[1
			.4				4
•		g and components of corporate securities marke	દા				
		etioning of stock exchanges in India					2
		of banks and intermediaries in financial market					2
		ends and new methods of financing					2
K1 - Rememb	per; K2 - U1	iderstand; K3 - Apply; K4 - Analyze; K5 - Eval	luate; K 6	- Cr	eate	2	
Unit:1		Financial Market		1	0	hou	rs
India – India	n Capital	cture of Financial Markets – Financial Investment Markets – Difference between Money Market of Indian Money Markets and Structure of Capital Control of Capital Control of Capital Cap	t and Ca	apital			
Unit:2		Security Market		1	2	hou	rs
	-	urities – New Issue Markets – Functions Issue Nons of Merchant Bankers in India – Under writi		sm –]	Meı	char	ıt
Unit:3		Stock Exchange		1	2	hou	rs
Secondary Man	rkets – Stoc	k Exchange – Role of Secondary Market – Trad	ing in Sto	ock E	Excl	nange	-
Various Specu	lative Trans	actions – Role of SEBI – Regulation of Stock E	Exchange	•			
Unit:4		Financial Institutions		1	2	hou	rs
		ediaries – Commercial Banks Role in Financing s – Investments Companies.	– IDBI -	- IFC	- I	LIC	_
Unit:5		Modes of Financing		1	2	hou	rs
		- Leasing as Source of Finance – Forms of leasing					
		enture Capital in India – Factoring – Types – Mo					_
		ource of Finance – Securitisation of assets – Me Securitisation in India,	chanics (of Se	curi	tisat	ion
Unit:6		Contemporary Issues			2	hou	ırs
	1						

Expert lectures, online seminars – webinars

		Total Lecture hours	60 hours						
Te	Text Book(s)								
1	Financial 1	Markets and Services- E.Gorden K.Natarajan							
2	Financial 1	Markets and Institutions – Dr.S.Gurusamy							
3									
4									
Re	eference Bo	ooks							
1	Financial	Institutions and Markets - Bhole							
2	Financial 1	Markets, Institutions and services- N.K.Gupta							
3									
Re	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]							
1	https://or	nlinecourses.swayam2.ac.in/imb20_mg39/preview							
2	https://or	nlinecourses.swayam2.ac.in/imb20_mg40/preview							
3	https://or	nlinecourses.swayam2.ac.in/arp19_ap74/preview	·						
Co	ourse Design	ned By:							

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

Course code	-	PROJECT AND VIVA VOCE		L	T	P	С
Elective III-C		Major Project		-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	Syllabus	Ver	sion	2020-	-21

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 courseoutcome.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

	on the successful completion of the course, student will be use to.					
1	Explain about how to collect literature.	K2				
2	Implement problem identification and will frame tool for collecting data	К3				
3	Evaluate and get practical exposure on the framed objective.	K5				
4	Execute and generate the procedure of compiling the collected data by using analysis	K3,K6				
5	Summarize and execute report writing, and will get complete knowledge of the course.	K2,K3				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6- Create

Textbook(s)

C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004

Reference Books

- Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
- 2 Robert B Burns, Introduction to Research Methods, SAGE Publications

Course Designed By: Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand

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

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