

B.Com. Professional Accounting

Syllabus

AFFILIATED COLLEGES

Program Code: 21E

2020 – 2021 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 - 982)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.Com (Professional Accounting) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Student will possess a deep and broad understanding of Accounting principles and practices as evidenced by professional employment, continued professional development and graduate study in professional fields.
PEO2	to demonstrate professional expertise in financial planning, analysis, control, Decision support and professional ethics with the employees
PEO3	Graduates will be responsive to professional and societal contexts, committed to ethical concerns, effective and contributing member of the community.
PEO4	Able to work in a company where the business is continuously expanding and growth prospects are good.
PEO5	Graduate will be flexible, adaptable, independent and collaborative with leadership qualities, so as to sustain oneself working in multidisciplinary team



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



Program Outcomes (POs)	
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 2020 – 21 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Language-I	4	6	-	25	75	100
	English-I	4	6	-	25	75	100
	Core I – Principles of Accountancy	4	4	-	25	75	100
	Core II – Introduction to Information Technology	4	4	-	25	75	100
	Allied Paper I : Mathematics for Business	4	4	-	25	75	100
	Core-IV: Computer Applications Practical-I (MS Office)	-	4	-	-	-	-
	Environmental Studies #	2	2		-	50	50
	Total	22	30		125	425	550
SECOND SEMESTER							
	Language-II	4	6		25	75	100
	English-II	4	6		25	75	100
	Core III – Mercantile Law	4	7		25	75	100
	Core IV– Computer Application Practical-I (MS Office)	4	4		40	60	100
	Allied Paper II – Statistics for Business	4	5		25	75	100
	Value Education – Human Rights #	2	2		-	50	50
	Total	22	30		125	425	550
THIRD SEMESTER							
	Core V –Industrial Law	4	5		25	75	100
	Core VI – Strategic Management	4	5		25	75	100
	Core VII – Cost Accounting	4	6		25	75	100
	Allied : III - Managerial Economics	4	5		25	75	100
	Core-VIII : Computer Applications Practical-II (Oracle)	-	4		-	-	-
	Skill based Subject-1: Principles of Marketing	3	3		20	55	75
	Tamil @ / Advanced Tamil						

# (or)Non-major elective-I : Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2		50	50	
Total	21	30				525
FOURTH SEMESTER						
Core IX – Advanced Accounting-I	4	6		25	75	100
Core X – Management Accounting	4	6		25	75	100
Core XI – Executive Business Communication	4	5		20	55	75
Core XII – Computer Applications Practical-II (C++)	4	4		40	60	100
Allied : IV Principles of Management	4	4		25	75	100
Skill based Subject- 2 : Company Law	3	3		20	55	75
Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #	2	2		50		50
Total	25	30				600
FIFTH SEMESTER						
Core XIII – Advanced Accounting-II	4	5		25	75	100
Core XIV – Auditing and Assurance- I	4	5		25	75	100
Core XV – Principles of Auditing	4	4		25	75	100
Core XVI –Direct Tax-I	4	5		20	55	75
Core XVII –Direct Tax-II	4	4		20	55	75
Elective-I :	2	4		25	75	100
Skill based Subject-3 : Banking and Insurance Law	3	3		20	55	75
Total	25	30				625
SIXTH SEMESTER						
Core XVII – Corporate Accounting	4	6		25	75	100
Core XIX - Auditing and Assurance-II	4	5		25	75	100
Core XX – Indirect Taxes	4	4		25	75	100
Elective –II :	4	6		25	75	100
Elective –III :	4	6		25	75	100

	Skill based Subject-4 : Cyber Law	3	3		25	75	100
	Extension Activities.	2	-		50		50
	Total	25	30				625
	Grand total	140					3500
Online courses will be implemented from next academic year							

Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively. No University Examinations. Only Continuous Internal Assessment (CIA)

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

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



First Semester

Course code		L	T	P	C
Core 1	Principles of Accountancy	4	-	-	4
Pre-requisite	Basic knowledge in the field of Accountancy	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To enable the students to learn basic Principles of Accountancy. To make the students skillfully to prepare and present the final accounts of sole trader. To promote knowledge about Bill of Exchange, Average Due date and Account Current. To provide knowledge about consignment and joint ventures To gain knowledge about bank reconciliation statement and accounting for professionals 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	The main objectives of this course are to: Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.				K1
2	Understand the preparation Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.				K2
3	Apply the accounting practices for Bill of exchange and Account current				K3
4	Analyse the accounting treatment in preparation of consignment and joint venture accounts				K4
5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Basics of Accounting	10-- hours			
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.					
Unit:2	Final Accounts	12-- hours			
Final accounts of a sole trader with adjustments – Errors and rectification					
Unit:3	Bill of Exchange and Account Current	13-- hours			
Bill of exchange- Accommodation bills – Average due date – Account current.					
Unit:4	Consignments and Joint Ventures	13-- hours			
Accounting for consignments and Joint ventures					
Unit:5	Bank Reconciliation Statement	10-- hours			
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					60-- hours

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

Text 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
Reference 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.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/Hs-U3jAvqo4
2	https://www.youtube.com/watch?v=MJIngOTc-PA
3	https://youtu.be/UxfPGWlxgHQ
Course Designed By:	

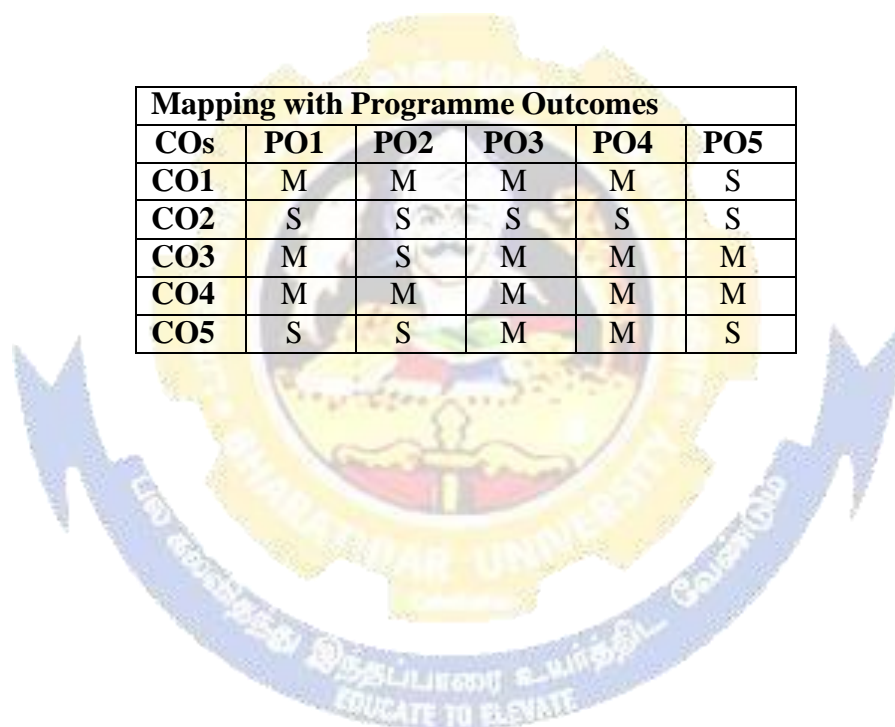
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	M	M

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

Course code			L	T	P	C
Core 2	Introduction to Information Technology		4	-	-	4
Pre-requisite	Basic knowledge in the field Information Technology		Syllabus Version		2020-21	
Course Objectives:						
1. To develop an understanding of hardware and software computer system. 2. To provide knowledge about types of computer system 3. To know about components of computers and its application 4. To promote knowledge about operating system 5. To gain knowledge about system analysis design						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the hardware and software Information Systems.					K2
2	Recall the different types of computer system and networking					K1
3	Gain knowledge about components of computers					K2
4	Describe the operating systems and mobile computers					K3
5	Understand the System analysis and design, management information system-decision support systems-expert system					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Hardware and Software Systems				10-- hours	
Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.						
Unit:2	Types of Computer System				15-- hours	
Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.						
Unit:3	Components of Computers				12-- hours	
Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.						
Unit:4	Operating Systems				11-- hours	
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- Extranet E.mail and its uses-world wide websites-mobile computers.						
Unit:5	System Analysis and Design				10-- hours	
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system						
Unit 6	Contemporary Issues				2 hours	
Expert seminars and lectures						
TOTAL					60 hours	

Text 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
Reference Books	
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry c.Lucas
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/Ot2ZJ8fhnc
2	https://onlinecourses.swayam2.ac.in/nou20_cs04/preview
3	https://www.youtube.com/watch?v=Qy064xFEW64
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	S	S	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 4	Computer Applications Practical-I (MS Office)	-	-	6 0	-
Pre-requisite	Basic knowledge in MS Office	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To familiarize with working in MS-WORD To understand the working in MS-EXCEL 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	
<ol style="list-style-type: none"> 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. Prepare an invitation for the college function using Text boxes and clip parts. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading. 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. 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	
<ol style="list-style-type: none"> 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. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula. 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. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline. 					

III - MS POWERPOINT	20-- hours
<ol style="list-style-type: none"> 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 presentation 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. 	

Text Book(s)	
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
Reference Books	
1	MS Excel 2007 Bible, John Walkenbach
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/RdTozKPY_OQ
2	https://youtu.be/yCVy5Kw0l8s
3	https://youtu.be/W2SdgnKHOPw
Course 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



**Second
Semester**

Course code		L	T	P	C
Core 3	Mercantile Law	4	-	-	4
Pre-requisite	Basic knowledge about Law	Syllabus Version		2020-21	
Course Objectives:					
<ol style="list-style-type: none"> 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 Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remember provisions relating to the Indian contract act 1872.				K1
2	Understand the essential elements of a valid contract				K2
3	Analyse the conditions for performance of the contract and breach of contract				K4
4	Apply various provisions regarding the formation of contract of sale.				K3
5	Understand the general nature of partnership, registration and dissolution of firm				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Indian Contract Act 1872	20-- hours			
The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.					
Unit:2	Elements of Contract	20-- hours			
Other essentials elements of a valid contract.					
Unit:3	Nature of Contract	20-- hours			
Performance of contract and Breach of contract					
Unit:4	Sale of Goods Act, 1930	23-- hours			
The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights					
Unit:5	Indian Partnership Act 1932	20-- hours			
The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours				105-- hours	
Text Book(s)					
1	Business Law, N.D.Kapoor Sultan Chand Fifth edition 2007				
2	Elements of Commercial Law, P.Saravanavel & Syed Bandre Alam Himalayan Publishing House 2007				
3	Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008				

Reference Books	
1	Mercantile Law for CA Common Proficiency C Tulsian Tata McGraw Hill Publishing co Ltd 3 rd reprint 2008
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
Course Designed By:	

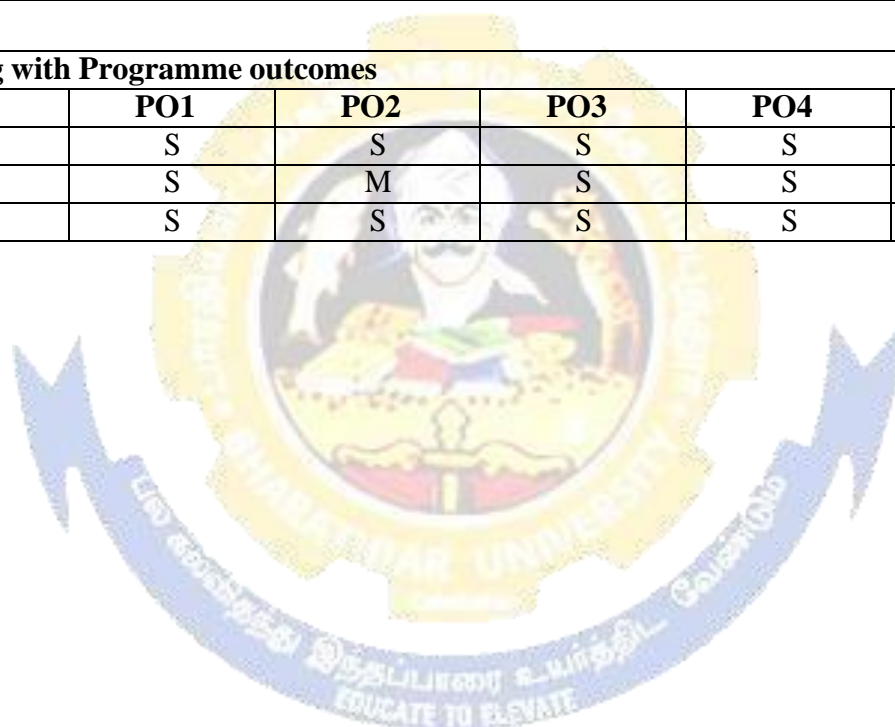
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	M	M	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code			L	T	P	C
Core 4	Computer Application Practical-I (MS Office)		-	-	6	4
Pre-requisite	Basic knowledge in the field MS Office		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To provide practical knowledge in working with MS- ACCESS To understand the basics of working in Tally accounting package 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	
<ol style="list-style-type: none"> 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. 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. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view. Create forms for the simple table ASSETS. Create report for the PRODUCT database. 						
II – TALLY AND INTERNET					35-- hours	
<ol style="list-style-type: none"> Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results. 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 Create an e-mail id and check the mail inbox. 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	

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



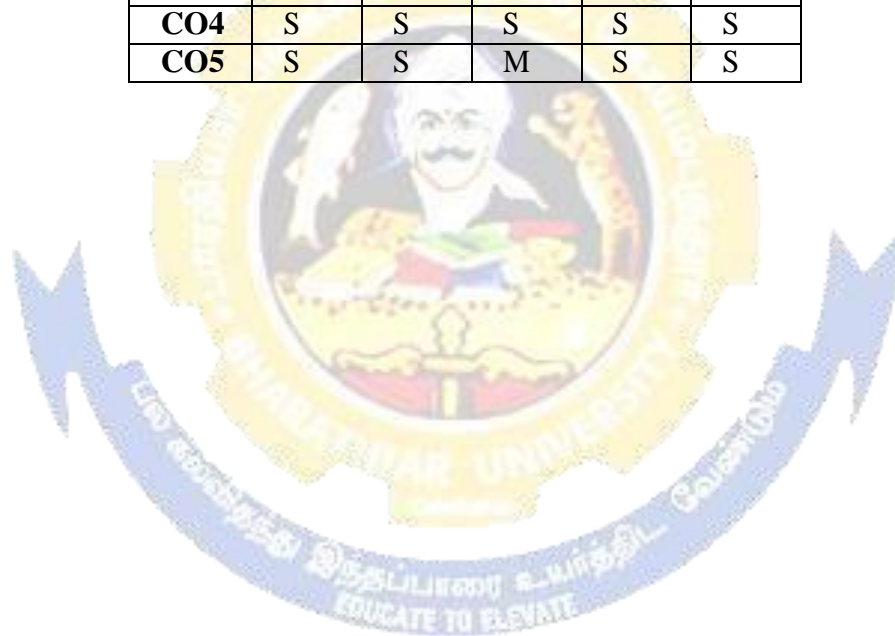


Third Semester

Course code		L	T	P	C
Core 5	Industrial Law	4	-	-	4
Pre-requisite	Basic knowledge about Industrial Law	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are:					
<ol style="list-style-type: none"> 1. To know the development and the judicial setup of Labour Laws. 2. To learn the salient features of welfare and wage Legislations. 3. To learn the laws relating to Industrial Relations, Social Security and Working conditions. 4. To understand the laws related to working conditions in different settings. 5. To understand the benefits under the Act adjudication of disputes and claims. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the provisions about the development and the judicial setup of Labour Laws				K2
2	Apply cultural competency while exercising their legal skills.				K3
3	Analyze an advanced understanding of the underlying legal principles,				K4
4	Understand the rules and provisions which regulate trade union work relationships				K2
5	Understand the industrial safety and welfare measure of workers				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Factories Act	14-- hours			
Factories Act, 1948					
Unit:2	Workmens compensation Act	15-- hours			
Workmens compensation Act, 1923					
Unit:3	The Payment of Bonus Act	15-- hours			
The Payment of Bonus Act, 1965					
Unit:4	Employees Provident Fund	15-- hours			
The Employees Provident Fund and Miscellaneous Provisions Act, 1952					
Unit:5	Payment of Gratuity Act	14-- hours			
The Payment of Gratuity Act, 1972					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					75 -- hours
Text Book(s)					
1	Commercial Law – Sen andmitra				
2	An Introduction to labour and Industrial laws – S.N.Misra				
3	Industrial Law – Mallik				

Reference Books	
1	The Law of Industrial Disputes – O.P.Malhotra
Related Online Contents	
1	https://www.youtube.com/watch?v=rpIj8kbPBQ
2	https://www.youtube.com/watch?v=y18f9WQmvY4
3	https://www.youtube.com/watch?v=YCia45hawYk
Course 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 6	Strategic Management	4	-	-	4
Pre-requisite	Basic knowledge in Strategic Management	Syllabus Version	2020-01		
Course Objectives:					
The main objectives of this course are:					
<ul style="list-style-type: none"> ➤ 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. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Know about overview of business environment, business policy and strategic management				K1
2	Learn about strategic analyses and plan strategies relating to organizations.				K2
3	Apply various techniques to formulate functional strategies.				K3
4	Understand the process of evaluating the strategy and knowledge about criteria for evaluation.				K2
5	Apply the principles guiding business process for reaching strategic edge.				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Business Environment	15-- hours			
Business Environment: General Environment – Demographic, Socio- cultural, Macro – economic, Legal / political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations					
Unit:2	Strategic Analysis	15-- hours			
Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.					
Unit:3	Functional Strategies	15-- hours			
Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy					
Unit:4	Evaluation of Strategy	15-- hours			
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:5	Business Process	13-- hours			
Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					

Total Lecture hours		75-- hours
Text Book(s)		
1	Business Policy And Strategic Management, P.SubbaRao, Himalaya Publishing House, Reprint 2015.	
2	Strategic Management – Text and cases, V.S.P Rao&V.Harikrishna, Excel Books India, 1 stEdition 2004	
3	Quality Management, K.Shridara Bhatt, Himalaya Publishing House, 1 st edition 2007.	
Reference Books		
1	Quality Management, Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine, Tata McGraw Hill, 3 rd edition 2009	
Related Online Contents		
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	
Course Designed By:		

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 7	Cost Accounting	4	-	-	4
Pre-requisite	Basic knowledge in Cost Accounting	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are:					
1. To understand the concept and various components of costing					
2. To provide knowledge about the different levels of material control					
3. To promote knowledge about various systems of wage payment and classification of overheads					
4. To assist preparation of accounts under process costing					
5. To familiarize with the techniques of operating costing					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts of costing and costing methods				K1
2	Understand the various levels of material control				K2
3	Apply innovative methods of costing techniques				K3
4	Evaluate the cost under process costing				K5
5	Analyze the different costs of operations and control it				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Nature of Cost Accounting	15-- hours			
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.					
Unit:2	Material Control	20-- hours			
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.					
Unit:3	Labour Turnover	20-- hours			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.					
Unit:4	Process Costing	15-- hours			
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					
Unit:5	Operating Costing	18-- hours			
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours				90-- 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
Reference Books	
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition, 2013.
Related 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
Course Designed By:	

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



Course code			L	T	P	C
Core 8		Computer Applications Practical-II (Oracle)	-	-	4	-
Pre-requisite		Basic knowledge about Oracle	Syllabus Version		2020-21	
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:

1	Understand the basics of working in oracle	K2
2	Prepare personal bio data using oracle	K3
3	Analyze business transactions using oracle	K4
4	Analyze inventory management using oracle	K4
5	Create the table PAYROLL with oracle	K3

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 Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

- a) Display all the records of the company which are in the ascending order of GP percent.
- b) Display the name of the company whose supplier name is "Telco".
- c) Display the details of the company whose GP percent is greater than 20 and order by GP 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 named "Employee" with the following fields and insert the values

Field Name	Field Type	Field Size
Employee Name	Character	15

Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places
Queries		
a) Display the name of the employee whose salary is greater than Rs.10,000 b) Display the details of employees in ascending order according 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	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:		
Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places
Queries:		
a) Using update statements calculate the total amount and then select the record. b) Select the records whose unit of measure is "Kg". c) Select the records whose quantity is greater than 10 and less than or equal to 20. d) Calculate the entire total amount by using sum operation. e) Calculate the number of records whose unit price is greater than 50 with count operation.		
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 Name	Character	15
Department	Character	15
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

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

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

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

Queries:

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

Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	5
Customer Name	Var Char	20
Customer Name	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

Queries:

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

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



Course code	TITLE OF THE COURSE	L	T	P	C
Core - 9	Advanced Accounting 1	4	-	-	4
Pre-requisite	Basic knowledge in accountancy	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To enable the students to learn provision for depreciation account. To make the students skillfully to prepare branch accounts and Departmental accounts To learn about the preparation of accounts using single entry system. To enhance the conceptual skills to prepare the Hire Purchase and Instalment Purchase system. 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 Instalment Purchase system				K4
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	15--hours			
Depreciation – Methods - Reserves and provisions.					
Unit:2	Branch accounts and Departmental accounting	20--hours			
Branch accounts excluding foreign branches. Departmental Accounting – Transfer at cost or Selling price.					
Unit:3	Single Entry System	15--hours			
Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.					
Unit:4	Hire Purchase and Instalment System	20--hours			
Hire Purchase and Instalment System including Hire purchase Trading Accounts					
Unit:5	Royalty and Investment account	18--hours			
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					90--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-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	TITLE OF THE COURSE	L	T	P	C
Core - 10	MANAGEMENT ACCOUNTING	4	-	-	4
Pre-requisite	Basic accounting about knowledge	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To conceptualize management accounting To analyse the financial statements using ratio analysis To analyse the working capital of business To assist in decision making using marginal costing To assist in preparing budget and budgetary control 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Familiarize with the basic concepts of Management accounting				K2
2	Analyze the financial statements using ratio analysis				K4
3	Determine the working capital of the business				K3
4	Justify decision making using marginal costing				K4
5	Formulate budget and exercising budgetary control				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Nature of Management Accounting	15-- hours			
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.					
Unit:2	Ratio Analysis	20-- hours			
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.					
Unit:3	Working Capital Management	20-- hours			
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.					
Unit:4	Marginal Costing and Break Even Analysis	18-- hours			
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.					
Unit:5	Budgeting and Budgetary Control	15-- hours			
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					90-- hours
Text Book(s)					
1	Management Accounting - Principles & Practice, Sashi K Gupta & R.K.Sharma, Kalyani Publishers, Thirteenth Revised Edition 2016.				

2	Management Accounting - Principles & Practice, Dr. S.N. Maheshwari , Dr. S.N. Mittal Mahavir Publications Seventh Edition, 2017.
Reference Books	
1	Management accounting R.S.N. Pillai , Bagavathi. S. Chand 4 th Edition and 2016.
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	M	S



Course code		L	T	P	C
Core 12	Executive Business Communication	4	-	-	4
Pre-requisite	Fundamental knowledge about business	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
1. To provide an overview of Prerequisites to Business Communication.					
2. To put in use the basic mechanics of Grammar for preparing business letters.					
3. To provide an outline to effective Organizational Communication.					
4. To underline the nuances of Business communication.					
5. To impart the correct practices of the strategies of Effective Business writing.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To Recall the basics of business communication				K1
2	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.				K2
3	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.				K3
4	To draft effective business correspondence with brevity and clarity.				K3
5	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Communication				13-- hours
Business Communication : Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.					
Unit:2	Business Letters				15-- hours
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.					
Unit:3	Correspondence Letters				15-- hours
Banking Correspondence - Insurance Correspondence - Agency Correspondence.					
Unit:4					15-- hours
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)					
Unit:5	Report Writing				15-- hours
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
Total Lecture hours					75-- hours
Text Book(s)					
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.				

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

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		L	T	P	C
Core 12	Computer Applications Practical-II (C++)	-	-	4	4
Pre-requisite	Basic knowledge about C++	Syllabus Version		2020-21	
Course Objectives:					
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
<ol style="list-style-type: none"> 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



Fifth Semester

SEMESTER – V

Course code		L	T	P	C
Core 13	Advanced Accounting-II	4	-	-	4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 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 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. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of preparing partnership accounts				K1
2	Understand the accounting treatment for admission and death of a partner.				K2
3	Apply the procedure for dissolution of firm and amalgamation.				K3
4	Analyse the situation of Sale of Partnership firm to a Limited company				K4
5	Understand the knowledge about accounting standards				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Partnership Accounts	15--hours			
Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Final accounts of Partnership firms					
Unit:2	Admission, Retirement and Death of Partner	18--hours			
Admission, retirement and death of a partner including treatment of goodwill					
Unit:3	Dissolution and Amalgamation of Partnership Firms	13--hours			
Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms					
Unit:4	Sale of Partnership Firm to a limited company	15--hours			
Sale of Partnership Firm to a limited company					
Unit:5	Accounting Standards	12--hours			
Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs. AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					75--hours
Text Book(s)					
1	Advanced Accounts - M.C.Shukla and T.S.Grewal				

2	Advanced Accounts - R.L. Gupta
3	Advanced Accounts - S.P.Jain and K.L. Narang
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	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	M
CO5	S	S	M	S	S



Course code		L	T	P	C
Core 14	Auditing and Assurance- I	4	-	-	4
Pre-requisite	Basic knowledge about Auditing	Syllabus Version		2020-21	
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.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Enumerate the basic principles of auditing				K1
2	Remember the procedure for audit engagement and Documentation.				K1
3	Understand the audit procedure for obtaining the audit evidence and internal control				K2
4	Apply the techniques of test checking and review analytical procedures.				K3
5	Analyze the analytical review procedures for audit payments				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Nature of Auditing	15-- hours			
Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.					
Unit:2	Audit planning	12-- hours			
Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.					
Unit:3	Audit evidence	16-- hours			
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.					
Unit:4	Internal Control	15-- hours			
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:5	Analytical review procedures	15-- hours			
Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					75-- hours

Text Book(s)	
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
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

Course code		L	T	P	C
Core 15	Principles of Auditing	4	-	-	4
Pre-requisite	Basic knowledge about Auditing	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
1. To educate the concept of auditing and audit programmes.					
2. To provide insight on Internal audit and vouching of trading transactions.					
3. To provide the procedures to be followed for the verification and valuation of assets and liabilities.					
4. To enhance the practical knowledge relating the procedures of auditing practices of Joint stock companies.					
5. To enrich knowledge about the provisions of investigation under companies act.					
Expected 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 vouching.				K2
3	Apply the practical knowledge for verification and valuation of assets and liabilities.				K3
4	Apply the provisions relating to audit of Joint stock companies.				K3
5	Apply the procedural aspects for investigation of companies.				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Nature of Auditing				10-- hours
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.					
Unit:2	Internal Control				11-- hours
Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.					
Unit:3	Verification and Valuation of Assets and Liabilities				12-- hours
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.					
Unit:4	Audit of Joint Stock Companies				12-- hours
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.					
Unit:5	Auditing and Investigation				13-- hours
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
Total Lecture hours					60-- hours

Text 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.
Reference Books	
Study material of Institute of Chartered Accountants of India.	
Related 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
Course Designed By:	

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



Course code		L	T	P	C
Core 16	Direct Tax-I	3	-	-	4
Pre-requisite	Basic knowledge about Tax	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 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. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the various terminologies related to income tax				K1
2	Understand the method of calculating and levying tax for income from salaries and house property				K2
3	Apply the various tax laws and available provisions for computation of income from business or profession and other sources				K3
4	Apply tax provisions applicable to calculate tax for income from capital gains				K3
5	Analyse the self-assessment of income and computation of tax liability				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Income Tax Act	14-- hours			
Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income					
Unit:2	Income from Salaries and House Property	15-- hours			
Income from salary – Income from House Property					
Unit:3	Income from Business or Profession	14-- hours			
Income from Business or Profession					
Unit:4	Income from Capital Gains and other Sources	15-- hours			
Income from Capital Gains – Income from other sources					
Unit:5	Computation of Tax Liability	15-- hours			
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 – Provisions for filing of return of income.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					75-- hours
Text Book(s)					
1	Income tax law and practice - V.P.Gaur & D.B.Narang				
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal				

3	Income tax law and practice - Bhagwathi Prasad
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_Izv-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



Course code		L	T	P	C
Core 17	Direct Tax-II	3	-	-	4
Pre-requisite	Basic knowledge about tax	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
1. To gain knowledge to solve simple problems concerning assesses with the status of HUF and Firms.					
2. To provide insight on the provisions for assessment of AOP and Companies					
3. To understand the provisions relating to the assessment of cooperative societies					
4. To apply tax procedures relating Appeals and Provisions, Penalties and Prosecution					
5. To gain practical knowledge in computation of wealth tax					
Expected 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 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1				12-- hours	
Assessment of HUF, Firms.					
Unit:2				12-- hours	
Assessment of AOP and Companies					
Unit:3				12-- hours	
Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe benefits.					
Unit:4				10-- hours	
Appeals and Provisions, Penalties and Prosecution.					
Unit:5				12-- hours	
Wealth Tax.					
Unit:6	Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars					
				Total Lecture hours	60-- hours
Text Book(s)					
1	Income tax law and practice - V.P.Gaur & D.B.Narang				
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal				
3	Income tax law and practice - Bhagwathi Prasad				
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=N-Y6ylnNI7s&list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj
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





Sixth Semester

SEMESTER - VI

Course code		L	T	P	C
Core 18	Corporate Accounting	4	-	-	4
Pre-requisite	Basic knowledge about company and accounting	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To recall the basic accounting concepts of issue of shares and debentures To provide knowledge about redemption of preference shares and debentures To assist the preparation of final accounts of company To understand the accounting procedure for valuing shares and goodwill To apply the provisions for preparing accounts related to liquidation of companies 					
Expected 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 shares and debentures				K1
2	Understand the accounting treatment relating to redemption of preference shares and debentures				K2
3	Describe the preparation of final accounts of company				K2
4	Apply the provisions relating to calculation of value of shares and goodwill				K3
5	Apply the legal accounting treatment for preparing liquidation account				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Issue of shares	16-- hours			
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting					
Unit:2	Redemption of Preference Shares and Debentures	18-- hours			
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.					
Unit:3	Final Accounts	20-- hours			
Final Accounts of Companies - Calculation of Managerial Remuneration.					
Unit:4	Valuation of Shares and Goodwill	18-- hours			
Valuation of Shares and Goodwill					
Unit:5	Liquidation Statement	16-- hours			
Liquidation of Companies - Statement of Affairs -Deficiency a/c.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
				Total Lecture hours	90-- hours
Text Book(s)					
1	R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.				
2	Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition				
3	Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013				
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	C
Core 19	Auditing and Assurance-II	4	-	-	4
Pre-requisite	Knowledge about auditing	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 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				K3
4	Apply the provisions for audit of companies and preparing required reports				K3
5	Extrapolate the procedural aspects of auditing in various undertakings and preparation of audit reports.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					12-- 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					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 points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies). Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75-- hours
Text Book(s)		
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2 nd Edition, 2009,	
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014	
3	Principles of Auditing DinkarPagare Sultan Chand & Sons, New Delhi. 11th E	
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.youtube.com/watch?v=ROlz8liKr_Q&list=PLxOpDRieFexnoeQbLhO46Q9JuvA2j-N_L	
2	https://www.youtube.com/watch?v=TQRfLQkhXfw	
3	https://www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_Kc9NTqbDPw	
Course Designed By:		

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

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 20	Indirect Taxes	4	-	-	4
Pre-requisite	Basic knowledge in tax	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the applicability of indirect taxes and methods of levying in India To familiarize with the calculation and execution of goods and service tax in India To provide knowledge about the Levy and Collection under GST To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act 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 prototypes				K2
5	Examine the custom law and related duties and taxes				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Nature of Taxes	10-- 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	12-- 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 Dates.		
Unit:5	Customs Laws	12-- hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60-- hours
Text Book(s)		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore.	
Reference Books		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=v9M58U_tPU	
2	https://www.youtube.com/watch?v=wITImee8AMA	
3	https://www.youtube.com/watch?v=a_hqVj_3YLc	
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



**Elective
Course**

List of Elective Papers

Course code		L	T	P	C
Elective 1 A)	Financial Management	4	-	-	2
Pre-requisite	Knowledge about Finance and accounting	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
1.To provide a theoretical framework for considering management of finance					
2.To develop the ability to identify and analyze various sources of raising finance;					
3. To promote knowledge about lease financing and framing optimum capital structure					
4. To understand concepts relating to financing of working capital and investment decisions;					
5. To facilitate conceptual knowledge about management of determinants of capital structure					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remember the functions of finance and goals of business				K1
2	Identify the appropriate source of finance suitable to the business				K2
3	Apply the concepts to enable financial planning and framing of optimum capital structure				K3
4	Analyse the working capital requirements and factors determining the requirements				K4
5	Understand the management of earnings available in the business				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Functions of Finance	10-- hours			
Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.					
Unit:2	Sources of Finance	12-- hours			
Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.					
Unit:3	Lease Financing	12-- hours			
Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.					
Unit:4	Working Capital Management	12-- hours			
Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.					
Unit:5	Factors of Capital Structure	12-- hours			
Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					60-- hours

Text Book(s)	
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
Reference Books	
I M Pandey, Financial Management.	
Related 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
Course Designed By:	

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



Course code		L	T	P	C
Elective 1 B)	Entrepreneurial Development	4	-	-	2
Pre-requisite	Knowledge about business	Syllabus		rsion 2020	
Course Objectives:					
The main objectives of this course are to:					
1. To understand the basic concepts of entrepreneurship and related initiatives					
2. To provide insights about the setting up of startups and projects					
3. To familiarize with the institutional services to entrepreneur					
4. To provide knowledge about various financial support available to the entrepreneurs					
5. To provide knowledge about various subsidies and incentives available for entrepreneurs					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the importance and role of entrepreneurship as an economic activity				K1
2	Describe the various forms of setting up a startup and project management				K2
3	Understand the various institutional services to entrepreneur				K2
4	Analyze the various financial support available to the entrepreneurs				K4
5	Understand the various subsidies and incentives available for entrepreneurs				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Nature of Entrepreneurship				10-- hours
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.					
Unit:2	Start-up and Project Mangement				12-- hours
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.					
Unit:3	Financial Assistance - I				12-- hours
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.					
Unit:4	Financial Assistance - II				12-- hours
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
Unit:5	Incentives and Subsidies				12-- hours
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.					
Unit:6	Contemporary Issues				2 hours
Expert lectures, online seminars – webinars					
				Total Lecture hours	60-- hours
Text Book(s)					
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan				
2	Fundamentals of Entrepreneurship and Small Business –RenuArora&S.KI.Sood				
3	Entrepreneurial Development – S.S.Khanka				

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	S	S	S
CO5	S	M	S	S	S



Course code		L	T	P	C
Elective 1 C)	Micro Finance	4	-	-	2
Pre-requisite	Knowledge about Finance	Syllabus		rsion	
2020-21					
Course Objectives:					
The main objectives of this course are to:					
1. To acquire conceptual knowledge of the micro financing system in India.					
2. To analyse the various income generating activities under microfinance					
3. To apply the credit rating methodology for rating					
4. To analyze various strategies for pricing of microfinance products					
5. To evaluate various measures for transforming NGO's					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recognize the present scenario of rural financial system in India				K1
2	Categorize various income generating activities in microfinance				K3
3	Apply the credit rating methodology for rating credit worthiness				K3
4	Analyze the various strategies for pricing of microfinance products				K4
5	Understand the transforming measures of NGO's				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Indian Rural Financial System	13-- hours			
Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchisingetc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.					
Unit:2	Overview of Microfinance	10-- hours			
Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring					
Unit:3	Credit Delivery Methodology	12-- hours			
Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)					
Unit:4	Pricing of Microfinance	11-- hours			
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises					
Unit:5	Commercial Microfinance	12-- hours			
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60-- hours
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	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia Vistaar Publication, New Delhi.2003.	
Reference Books		
C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://youtu.be/RIOhLPhioSw	
2	https://youtu.be/6OPf11YmJhg	
3	https://youtu.be/GQcE_1i1ev0	
Course Designed By:		

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

Course code	TITLE OF THE COURSE	L	T	P	C
Elective 2 A)	Business finance	4	-	-	4
Pre-requisite	Basic knowledge in finance	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the various concept relating to finance To familiarize with the basics of financial planning To analyze various nature of capitalization suitable to the business To understand the various dimensions of capital structure and their components To provide knowledge about various available sources of finance 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to finance				K1
2	Understand the various techniques of financial planning				K2
3	Analyze various sources and forms of finance				K4
4	Analyse various dimensions of capital structure and their components				K4
5	Analyse the various sources of finance available to meet the financial requirements				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Business Finance	15-- hours			
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions					
Unit:2	Financial Plan	15-- hours			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals					
Unit:3	Capitalization	20-- hours			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
Unit:4	Capital Structure	20-- hours			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
Unit:5	Sources of Finance	18-- hours			
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					

	Total Lecture hours	90-- hours
Text Book(s)		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
Reference Books		
1	Financial Management - L.Y. Pandey	
2	Financial Management - M.Y. Khan and Jain	
3	Financial Management - S.C. Kuchhal	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	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	
Course Designed By:		

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

Course code	TITLE OF THE COURSE	L	T	P	C
Elective 2 B)	Brand Management	4	-	-	4
Pre-requisite	Knowledge about products and brand	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of branding To analyze brand positioning and brand image building To analyze the impact of brand on customer behavior To familiarize with brand rejuvenation and monitoring To provide insight on essential branding strategies 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of branding and related terms	K1			
2	Compare brand image building and brand positioning strategies	K2			
3	Analyze the impact of brand on customer behavior	K4			
4	Evaluate the brand rejuvenation and brand monitoring process	K5			
5	Apply various strategies for brand building and monitoring	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Nature of Branding	15-- hours			
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.					
Unit:2	Brand Associations	18-- hours			
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building					
Unit:3	Brand Impact	20-- hours			
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit					
Unit:4	Brand Rejuvenation	20-- hours			
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Cobranding.					
Unit:5	Brand Strategies	15-- hours			
Brand Strategies: Designing and implementing branding strategies – Case studies					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					90-- hours
Text Book(s)					

1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
Reference Books	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/imb20-mg03/preview
2	https://www.coursera.org/learn/brand
4	https://www.youtube.com/watch?v=gvTAIrDWp20
Course Designed By:	

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	T	P	C
Elective 2)	Supply Chain Management	4	-	-	4
Pre-requisite	Basic knowledge in marketing	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the importance and key issues of supply chain management To provide insight about various strategies of supply chain management To understand the importance of strategic alliance in supply chain management To understand the process of procurement and outsourcing To acquaint knowledge about smart pricing strategies and customer value measures					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the importance of supply chain management in the modern times				K1
2	Understand the various strategies in supply chain management				K2
3	Critiquing the concept of retailer supplier partnership				K3
4	Analyze the process of procurement, outsourcing and e-procurement				K4
5	Apply innovative ideas about smart pricing strategies and measuring customer values				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Supply Chain Management	18-- hours			
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
Unit:2	Supply Chain Integrates	15-- hours			
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
Unit:3	Strategic Alliances	20-- hours			
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
Unit:4	Procurement and Outsourcing	15-- hours			
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
Unit:5	Customer Value	20-- hours			
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					90-- hours
Text Book(s)					

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

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	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	C
Elective 3 A)	Investment Management	4	-	-	4
Pre-requisite	Basic investment knowledge	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand various choices and alternatives of investment To understand about classification of investment market To perform fundamental analysis before investing To evaluate various types of fundamental analysis To understand about optimum portfolio construction and management 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recalling various alternatives of investment				K1
2	Comparing the features of various investment markets				K2
3	Analyzing investments using fundamental analysis				K4
4	Applying technical analysis for evaluating investments				K3
5	Evaluate the optimum portfolio for investment				K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Nature of Investment	15-- hours			
Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;					
Unit:2	Investment Markets	18-- hours			
Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;					
Unit:3	Fundamentals Analysis	20-- hours			
Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk;					
Unit:4	Stock Market Analysis	20-- hours			
Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis					
Unit:5	Portfolio Management	15-- hours			
Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model					
Unit:6	Contemporary Issues	2 hours			

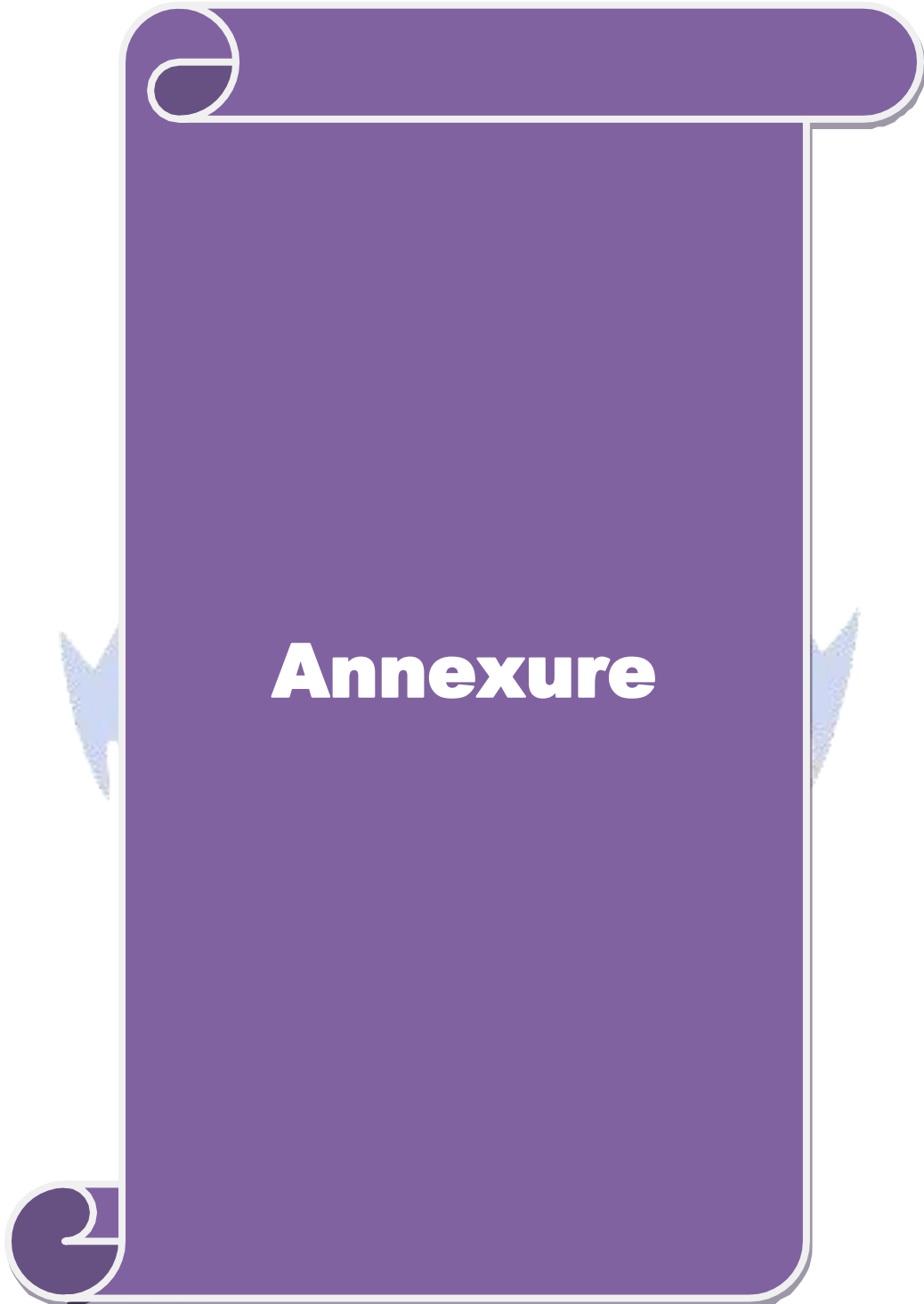
Expert lectures, online seminars – webinars	
	Total Lecture hours
	90-- hours
Text Book(s)	
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2	Ballad, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 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.
Related 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
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	T	P	C
Elective 3 B)	Financial Markets	4	-	-	4
Pre-requisite	Basic knowledge about finance	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of financial market To describe the working and components of corporate securities market To understand the various functions of stock exchanges in India To familiarize with the role of banks and intermediaries in financial market To provide insights about the new models and innovative trends in financing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of financial market				K1
2	Analyze the working and components of corporate securities market				K4
3	Understand the functioning of stock exchanges in India				K2
4	Understand the role of banks and intermediaries in financial market				K2
5	Describe various trends and new methods of financing				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Financial Market	15-- hours			
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.					
Unit:2	Security Market	18-- hours			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
Unit:3	Stock Exchange	15-- hours			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
Unit:4	Financial Institutions	20-- hours			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
Unit:5	Modes of Financing	20-- hours			
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					

	Total Lecture hours	90-- hours
Text Book(s)		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
3	Financial Management - M.Y. Khan and Jain	
4	Financial Management Theory and Practice - Prasanna Chandra	
Reference Books		
1	Financial Management - L.Y. Pandey	
2	Financial Management - S.C. Kuchhal	
3	Principles of Financial Management - S.N. Maheshwari	
Related 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:		

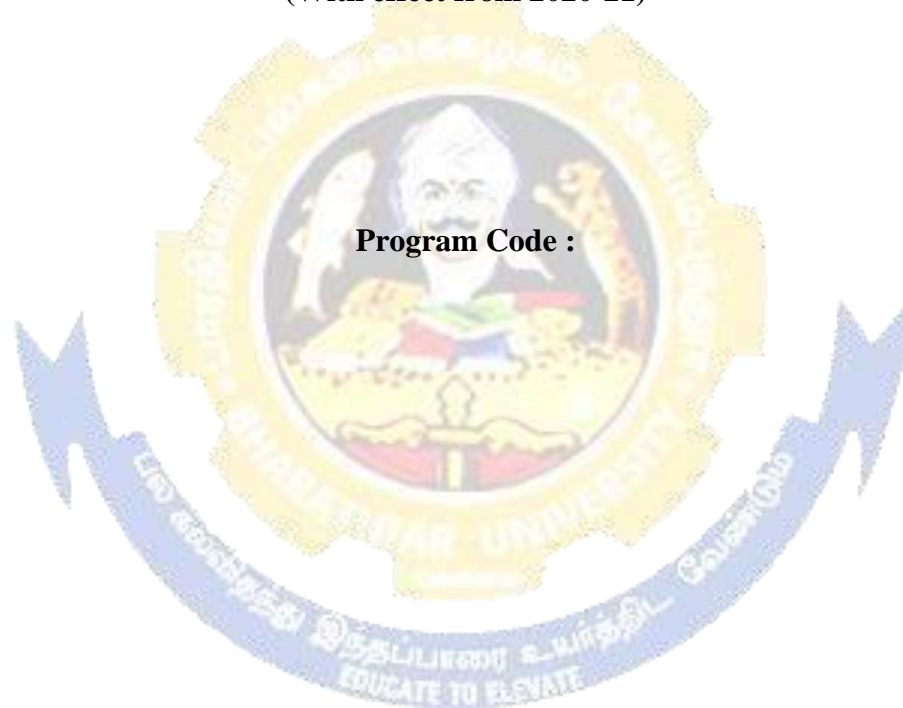
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	M	M	S	S



B.Com (Professional Accounting)

Syllabus

(With effect from 2020-21)



Program Code :



Bharathiar University
(A State University, Accredited with “A“ Grade by NAAC and
13th Rank among Indian Universities by MHRD-NIRF)
Coimbatore 641 046, INDIA