

# B.Com. Accounting and Finance

## Syllabus

### AFFILIATED COLLEGES

Program Code: 2AS

2022 – 2023 onwards



## BHARATHIAR UNIVERSITY

(A State University, Accredited with “A++” Grade by NAAC,  
Ranked 21<sup>st</sup> among Indian Universities by MHRD-NIRF)

Coimbatore - 641 046, Tamil Nadu, India

<b>Program Educational Objectives (PEOs)</b>	
The <b>B.Com Accounting and Finance</b> program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting
PEO2	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA
PEO3	Student will get more insights about commerce which will help in career advancement
PEO4	Student will gain more knowledge to do commerce oriented research for additional knowledge
PEO5	Students will get more professional skills to excel in their specific careers related to finance and accounting



<b>Program Specific Outcomes (PSOs)</b>	
After the successful completion of B.Com Accounting and Finance program, the students are expected to	
PSO1	Provide sufficient knowledge to students to excel in finance and accounting careers.
PSO2	Exemplifying knowledge about the basics of commerce and related aspects for self-sustaining opportunities.
PSO3	Cultivate intellectual, professional and interpersonal skills among the students to affect the formation of social capital
PSO4	Strengthen the competencies and decision making skills among students for their overall development
PSO5	Developing student talent to have expert knowledge in the specific field.



<b>Program Outcomes (POs)</b>	
On successful completion of the B.com Accounting and Finance program	
PO1	Develop practical knowledge in finance and accounting which will assist in attaining a fruitful career
PO2	Develop strong foundation in the areas of taxes, accounting practices, banking industry, computer based accounting which are always in demand.
PO3	Developing the intellectual capital and social capital through competitive professional development
PO4	Developing professional and decision making skills relating to their specific domain.
PO5	Comprehensive knowledge about the latest and emerging trends in their specific domain for career enhancement and research opportunities.



**BHARATHIAR UNIVERSITY :: COIMBATORE 641 046**  
**Bachelor of Commerce (Accounting and Finance) Curriculum (Affiliated colleges)**  
(For the students admitted during the academic year 2022 – 23 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
<b>FIRST SEMESTER</b>							
I	Language-I	2	6	-	50	50	100
II	English-I	4	6	-	50	50	100
III	Core I – Principles of Accountancy	4	6	-	50	50	100
III	Core II–Business Organization & Office Management	4	6	-	50	50	100
III	Allied Paper I – Agricultural Economic of India	4	4	-	50	50	100
IV	Environmental Studies #	2	2	-	-	50	50
<b>Total</b>		<b>20</b>	<b>30</b>		<b>250</b>	<b>300</b>	<b>550</b>
<b>SECOND SEMESTER</b>							
I	Language-II	2	6	-	50	50	100
II	English-II	2	2	-	25	25	50*
	Language Proficiency for employability	2	2		25	25	50**
	<a href="http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf">http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf</a>						
III	Core III – Financial Accounting	4	6	-	50	50	100
III	Core IV – Principles of Marketing	4	6	-	50	50	100
III	Allied Paper II – Economic Analysis	4	4	-	50	50	100
IV	Value Education – Human Rights #	2	2	-	-	50	50
<b>Total</b>		<b>20</b>	<b>30</b>		<b>250</b>	<b>300</b>	<b>550</b>
<b>THIRD SEMESTER</b>							
	Language -III	2	4		50	50	100
	English -III	2	4		50	50	100
III	Core V – Higher Financial Accounting	4	5	-	50	50	100
III	Core VI – Fundamentals of Investment	4	4	-	50	50	100
III	Core VII – Principles of Management	4	4	-	50	50	100
III	Allied: III - Mathematics for Business	4	4	-	50	50	100

IV	Skill based Subject -1: Business Application Software-I	3	3		30	45	75
IV	Tamil @ / Advanced Tamil # (or)Non-Major Elective-I Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2	-	-	50	50
<b>Total</b>		<b>25</b>	<b>30</b>		<b>330</b>	<b>395</b>	<b>725</b>
<b>FOURTH SEMESTER</b>							
	Language -IV	2	4		50	50	100
	English- IV	2	4		50	50	100
III	Core VIII – Accounting for Corporate	4	4	-	50	50	100
III	Core IX – Computer Applications in Business	4	3	-	50	50	100
III	Core X – Business law	4	3	-	50	50	100
III	Core XI – Executive Business Communication	3	3	-	30	45	75
III	Allied : IV : Statistics for Business	4	4	-	50	50	100
IV	<b>Skill based Subject-II: Naan Mudhalvan - Office Fundamentals <a href="http://kb.naanmudhalvan.in/Bharathiar_University_(BU)">http://kb.naanmudhalvan.in/Bharathiar_University_(BU)</a></b>	2	-	3	25	25	50
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II: General Awareness #	2	2	-	-	50	50
<b>Total</b>		<b>27</b>	<b>30</b>	<b>3</b>	<b>355</b>	<b>420</b>	<b>775</b>
<b>FIFTH SEMESTER</b>							
III	Core XII –Accounting for public sector	4	6	-	50	50	100
III	Core XIII – Banking Law and Practices	4	5	-	50	50	100
III	Core XIV – Cost Accounting	4	5	-	50	50	100
III	Core XV – Income Tax Law and Practice	4	6	-	50	50	100
III	Elective –I:	4	5	-	50	50	100
IV	Skill based Subject-3: Business Application Software-II	3	3	-	30	45	75
<b>Total</b>		<b>23</b>	<b>30</b>	<b>-</b>	<b>280</b>	<b>295</b>	<b>575</b>
<b>SIXTH SEMESTER</b>							
III	Core XVI – Management Accounting	4	6	-	50	50	100

III	Core XVII - Principles of Auditing	4	5	-	50	50	100
III	<b>Core XVIII - Indirect Taxes</b>	4	5	-	50	50	100
III	<b>Core - Computer Applications: -Practical-II</b>	3		3	30	45	75
III	Elective –II :	3	4	-	30	45	75
III	Elective–III :	3	4	-	30	45	75
IV	<b>Skill based Subject-IV-Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics)</b> <a href="http://kb.naanmudhalvan.in/Bharathiar_University_(BU)">http://kb.naanmudhalvan.in/Bharathiar_University_(BU)</a>	2	3		<b>25</b>	<b>25</b>	<b>50</b>
	Extension Activities @	2	-	-	50	-	50
<b>TOTAL</b>		<b>25</b>	<b>27</b>	<b>3</b>	<b>315</b>	<b>310</b>	<b>625</b>
<b>GRAND TOTAL</b>		<b>140</b>			<b>1670</b>	<b>1830</b>	<b>3800</b>

**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

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



***First  
Semester***



Course code	TITLE OF THE COURSE	L	T	P	C
Core -1	Principles of Accountancy	4	-	-	4
Pre-requisite	Basic knowledge in accountancy	Syllabus Version		2020-21	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To enable the students to learn basic Principles of Accountancy.</li> <li>To make the students skillfully to prepare and present the final accounts of sole trader.</li> <li>To promote knowledge about Bill of Exchange, Average Due date and Account Current.</li> <li>To provide knowledge about consignment and joint ventures</li> <li>To gain knowledge about bank reconciliation statement and accounting for professionals</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.				K1
2	Understand the preparation of Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.				K2
3	Apply the accounting practices for Bill of exchange and Account current				K3
4	Analyse the accounting treatment in preparation of consignment and joint venture accounts				K4
5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Accounting</b>	<b>15-- hours</b>			
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.					
<b>Unit:2</b>	<b>Final Accounts</b>	<b>15-- hours</b>			
Final accounts of a sole trader with adjustments – Errors and rectification					
<b>Unit:3</b>	<b>Bill of Exchange and Account Current</b>	<b>13-- hours</b>			
Bill of exchange- Accommodation bills – Average due date – Account current					
<b>Unit:4</b>	<b>Consignments and Joint Ventures</b>	<b>12-- hours</b>			
Accounting for consignments and Joint ventures					
<b>Unit:5</b>	<b>Bank Reconciliation Statement</b>	<b>18-- hours</b>			
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.					

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75-- hours</b>
<b>Text Book(s)</b>		
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy	
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,	
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons	
<b>Reference Books</b>		
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers	
2	A.Murthy -Financial Accounting – Margham Publishers	
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companies	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/nou20_cm03/preview">https://onlinecourses.swayam2.ac.in/nou20_cm03/preview</a>	
2	<a href="https://nptel.ac.in/content/storage2/110/101/110101131/MP4/mod05lec22.mp4">https://nptel.ac.in/content/storage2/110/101/110101131/MP4/mod05lec22.mp4</a>	
3	<a href="https://youtu.be/jh_OkSIjpH8">https://youtu.be/jh_OkSIjpH8</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE		L	T	P	C
Core- 2	Business organization and office management		4	-	-	4
Pre-requisite	Basic knowledge in management		Syllabus Version		2020-21	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To understand different forms of organization</li> <li>To understand various factors affecting business organization and functioning of stock exchange</li> <li>To provide insight about office functioning, data processing system and EDP</li> <li>To gain knowledge about the office layout and office accommodation</li> <li>To enrich knowledge about Data Processing Systems</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Remember the different forms of organizations					K1
2	Classify different factors affecting business organization					K2
3	Understand the various functions of stock exchange in India					K2
4	Recall more insights about office and its functioning					K1
5	Understand the data processing systems and EDP					K2
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create						
<b>Unit:1</b>	<b>Nature of Business</b>				<b>12-- hours</b>	
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.						
<b>Unit:2</b>	<b>Sources of Finance</b>				<b>15-- hours</b>	
Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.						
<b>Unit:3</b>	<b>Stock Exchange</b>				<b>16-- hours</b>	
Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.						
<b>Unit:4</b>	<b>Office Accomodation</b>				<b>14-- hours</b>	
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing						
<b>Unit:5</b>	<b>Data Processing Systems</b>				<b>16-- hours</b>	
Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.						

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75-- hours</b>
<b>Text Book(s)</b>		
1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons	
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,	
3	Saksena – Business Administration and Management – Sahitya Bhavan	
<b>Reference Books</b>		
1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons	
2	R.K.Chopra – Office Management – Himalaya Publishing House	
3	J.C.Deneyer - Office Management	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://nptel.ac.in/content/storage/110/102/110102016/MP4/mod01lec01.mp4">https://nptel.ac.in/content/storage/110/102/110102016/MP4/mod01lec01.mp4</a>	
2	<a href="https://youtu.be/xwu1_gx1IsY">B.https://youtu.be/xwu1_gx1IsY</a>	
3	<a href="https://youtu.be/GglMplKRml">C.https://youtu.be/GglMplKRml</a>	
Course Designed By:		

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

Course code			L	T	P	C
Allied - 1	<b>Agricultural Economy of India</b>		4			4
Pre-requisite	<b>Basic knowledge in Agricultural Economy</b>		<b>Syllabus Version</b>		2021-2022	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
1. To know the agricultural economy of India						
2. To understand the condition of agricultural labours						
3. To acquire knowledge on land reforms						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Understand the Agricultural Economy of the India and measure the development of agriculture in India					K2
2	Identify the problems and prospects of Indian agriculture and importance of green revolution.					K2
3	Study the agricultural marketing, pricing and their effect marketing system					K2
4	Outline the land tenure and land ceiling system in India					K1
5	Understand the role of agricultural banks for rural economic development					K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>						
<b>Unit:1</b>						<b>17-- hours</b>
Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.						
<b>Unit:2</b>						<b>17-- hours</b>
Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.						
<b>Unit:3</b>						<b>17-- hours</b>
Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.						
<b>Unit:4</b>						<b>17-- hours</b>
Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.						
<b>Unit:5</b>						<b>17-- hours</b>

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – NABARD.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars - webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>
<b>Text Book(s)</b>					
1	Indian Agriculture : Problems, Progress and Prospects - Sankaran S				
2	Indian Economy - Ruddar Dutt and Sundaram				
<b>Reference Books</b>					
1	The Indian Economy - Dhingra				
2	Indian Economic Problems - Alak Ghosh				
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>					
1					
2					
4					
Course Designed By:					
<b>Mapping Course objectives and course outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	M	S	S	S	S
<b>CO5</b>		S	M	S	S

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



***Second  
Semester***

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 3	Financial accounting	4	-	-	4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version		2020-21	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To explore various methods of calculating and recording depreciation</li> <li>To provide understanding about royalties and investment accounts</li> <li>To offer an idea about single entry system of accounts</li> <li>To promote knowledge about department and branch accounting</li> <li>To facilitate knowledge about hire purchase and installment system of accounting</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Implement various methods of depreciation accounting in the books of accounts				K3
2	Evaluate the various techniques of royalties and investment accounts				K5
3	Summarize single entry method of account keeping				K2
4	Understand the accounting practices of departments and branches				K2
5	Execute books of accounts relating to Hire purchase and installment system				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Depreciation</b>	<b>12-- hours</b>			
Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provision.					
<b>Unit:2</b>	<b>Investment Accounts and Royalty</b>	<b>15-- hours</b>			
Investment accounts – Royalty excluding Sublease					
<b>Unit:3</b>	<b>Single Entry System</b>	<b>15-- hours</b>			
Single Entry system-meaning and features-Statement of affairs method and Conversion method					
<b>Unit:4</b>	<b>Departmental and Branch Accounts</b>	<b>16-- hours</b>			
Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches					
<b>Unit:5</b>	<b>Hire Purchase and Installment Systems</b>	<b>15-- hours</b>			
Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>



<b>Text Book(s)</b>	
1	Advanced Accountancy - R.L.Gupta & M.Radhasamy
2	Advanced Accountancy - S.P.Jain & K.L.Narang
<b>Reference Books</b>	
1	Advanced Accountancy - M.C.Shukla & T.S.Grewal
2	Finanacial Accounting - T.S.Reddy & A.Murthy
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	A. <a href="https://youtu.be/UxfPGWlxgHQ">https://youtu.be/UxfPGWlxgHQ</a>
2	B. <a href="https://youtu.be/SUQMUC3Z3vs">https://youtu.be/SUQMUC3Z3vs</a>
3	C. <a href="https://youtu.be/f8iyW-J_-b8">https://youtu.be/f8iyW-J_-b8</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Core- 4</b>	<b>Principles of Marketing</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in marketing</b>	<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. To conceptualize an idea about marketing and related terms</li> <li>2. To provide insight about various functions of marketing</li> <li>3. To understand various concepts relating to consumer behavior</li> <li>4. To promote knowledge about the components of marketing mix</li> <li>5. To understand emerging marketing trends and regulatory mechanisms</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various terms and concepts relating to marketing				K1
2	Understand various functions and types of marketing				K2
3	Understand the dimensions of consumer behavior and Market segmentation				K2
4	Differentiate specific components of marketing mix				K4
5	Explain the emerging trends in marketing and the regulatory mechanisms				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Modern Marketing</b>	<b>15 -- hours</b>			
Marketing –Definition of market and marketing–Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing					
<b>Unit:2</b>	<b>Marketing Functions</b>	<b>15-- hours</b>			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information					
<b>Unit:3</b>	<b>Consumer Behaviour</b>	<b>14-- hours</b>			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing					
<b>Unit:4</b>	<b>Marketing Mix and Channels of Distribution</b>	<b>16-- hours</b>			
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context					
<b>Unit:5</b>	<b>Consumerism</b>	<b>13-- hours</b>			
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities					

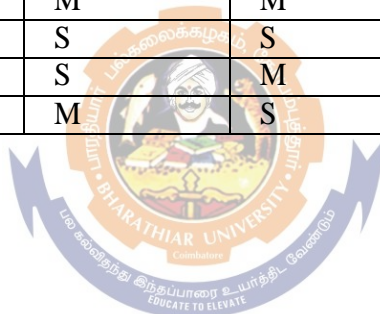
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75- hours</b>
<b>Text Book(s)</b>		
1	Marketing Management - Rajan Sexena	
2	Principles of Marketing - Philip Kotler & Gary Armstrong	
3	Marketing Management - V.S. Ramasamy and Namakumari	
<b>Reference Books</b>		
1	Marketing - William G. Zikmund & Michael D'Amico	
2	Marketing - R.S.N. Pillai & Bagavathi	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://youtu.be/uTifDBH80HU">https://youtu.be/uTifDBH80HU</a>	
2	B. <a href="https://youtu.be/n8M00vmp6v0">https://youtu.be/n8M00vmp6v0</a>	
3	C. <a href="https://youtu.be/9OS6Q83n4YI">https://youtu.be/9OS6Q83n4YI</a>	
Course Designed By:		

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

Course code		L	T	P	C
Allied Paper-II	Economic Analysis	4			4
Pre-requisite	Basic knowledge in Economics	Syllabus Version			2021-2022
<b>Course Objectives:</b>					
The main objectives of this course are to:					
1. To recall the fundamentals of micro economics					
2. To get insight on law of demand, supply and theories of production					
3. To analyse the pricing in different market structure					
4. To know the theories on wages, rent, interest and profit.					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand The Fundamentals of Micro Economic And Theory Consumer Behaviour				K2
2	Learn the concepts of demand and elasticities of demand				K2
3	Understand theories of production, cost and revenue concepts				K2
4	Analyse the price and output determination under various market structures				K4
5	Acquire knowledge on theories of productivity and wages				K2
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create					
<b>Unit:1</b>		<b>18--hours</b>			
SCOPE AND METHODOLOGY: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics.					
<b>Unit:2</b>		<b>17--hours</b>			
ELEMENTS OF DEMAND : Demand Analysis – Demand Schedule – Law of Demand – Demand Curve – Elasticity of Demand – Price, Income and Cross – Consumer's Surplus.					
<b>Unit:3</b>		<b>18--hours</b>			
THEORY OF PRODUCTION: Factors of Production – Law of Diminishing Returns – Law of Variable Proportions – Return to Scale – Law of Supply - Cost and Revenue – Concepts and Curves.					
<b>Unit:4</b>		<b>17--hours</b>			
PRODUCT PRICING : Market Definition – Types – Equilibrium Under Perfect Competition of Firm and Industry – Pricing – Pricing Under Perfect Competition, Monopoly – Price Discrimination – Pricing Under Monopolistic Competition – Pricing under Oligopoly.					
<b>Unit:5</b>		<b>18--hours</b>			
FACTOR PRICING – Marginal Productivity Theory – Theories of wages, rent, interest and profit.					
<b>Unit:6</b>	Contemporary Issues				<b>2 hours</b>

Expert lectures, online seminars - webinars	
	<b>Total Lecture hours</b>
	<b>90--hours</b>
<b>Text Book(s)</b>	
1	EconomicAnalysis - S.Sankaran
2	PrincipalsofEconomics - Seth M.L.
<b>Reference Books</b>	
1	MicroEconomicTheory - M.L.Jhingan
2	EconomicAnalysis - S.Sankaran
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	
2	
4	
Course Designed By:	

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





***Third  
Semester***

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 5	Higher Financial Accounting	5	-	-	4
Pre-requisite	Basic knowledge in accounting	Syllabus Version		2020-21	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To provide insight about maintaining partnership accounts</li> <li>To promote understanding about maintaining books of accounts at the time of retirement</li> <li>To enrich the understanding about dissolution and insolvency of partnership</li> <li>To facilitate knowledge about individual insolvency and claims</li> <li>To promote knowledge about human resource and inflation accounting</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand the procedures for maintaining partnership accounts				K2
2	Analyze the books of accounts at the time of retirement of partner				K4
3	Apply the rule for dissolution and insolvency of individuals and firms				K3
4	Analyze the procedures for insolvency and loss calculations				K4
5	Understand the concepts of human resource and inflation accounting				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Admission of Partner</b>	<b>15-- hours</b>			
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.					
<b>Unit:2</b>	<b>Retirement of Partner</b>	<b>15-- hours</b>			
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only.					
<b>Unit:3</b>	<b>Dissolution and Insolvency of Partners</b>	<b>15-- hours</b>			
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.					
<b>Unit:4</b>	<b>Insolvency of Individuals and Firms</b>	<b>15-- hours</b>			
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss					
<b>Unit:5</b>	<b>Types of Accounting</b>	<b>14-- hours</b>			
Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>1 hour</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>

<b>Text Book(s)</b>	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, NewDelhi.
2	Reddy & Murthy, "Financial Accounting", Margham Publicatuions, Chennai, 2004.
3	Dr. M. A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi.
<b>Reference Books</b>	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi .
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., NewDelhi.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=bG963a00ZvM">https://www.youtube.com/watch?v=bG963a00ZvM</a>
2	<a href="https://www.youtube.com/watch?v=9r22nu4pFCA">https://www.youtube.com/watch?v=9r22nu4pFCA</a>
3	<a href="https://www.youtube.com/watch?v=ZWLrCvLBjls">https://www.youtube.com/watch?v=ZWLrCvLBjls</a>
Course Designed By:	

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



Course code	TITLE OF THE COURSE		L	T	P	C
Core- 6	Fundamentals of Investment		4	-	-	4
Pre-requisite	Basic knowledge in investments and capital market		Syllabus Version		2020-21	
<b>Course Objectives:</b>						
1. To understand the fundamentals of investment						
2. To familiarize with the functioning of stock exchange						
3. To understand the mechanisms of fundamental and technical analysis						
4. To provide knowledge about various investment alternatives in market						
5. To offer insight about effective portfolio construction and management						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall the basics of investment					K1
2	Understand the functioning of various markets inside capital market					K2
3	Apply fundamental and technical analysis in investment decisions					K3
4	Analyze the various alternatives of investment					K4
5	Analyze the process of efficient management of portfolio for investment					K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>						
<b>Nature of Investment</b>			<b>12-- hours</b>			
Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India						
<b>Unit:2</b>						
<b>Capital Market</b>			<b>12-- hours</b>			
Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.						
<b>Unit:3</b>						
<b>Fundamental and Technical Analysis</b>			<b>12-- hours</b>			
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.						
<b>Unit:4</b>						
<b>Investment Alternatives</b>			<b>12-- hours</b>			
Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.						
<b>Unit:5</b>						
<b>Portfolio Management</b>			<b>11-- hours</b>			
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.						
<b>Unit:6</b>						
<b>Contemporary Issues</b>			<b>1 hour</b>			
Expert lectures, online seminars – webinars						

		Total Lecture hours	60-- hours
<b>Text Book(s)</b>			
1	Investment Management - Francis Cherunilam		
2	Investment Management - Khan and Jain		
<b>Reference Books</b>			
1	Investment Management - Preeti Singh		
2	Investment Management - V.K.Bhalla		
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>			
1	<a href="https://youtu.be/ope5Y3Mrsaw">https://youtu.be/ope5Y3Mrsaw</a>		
2	B. <a href="https://youtu.be/GycmdLv7Muq">https://youtu.be/GycmdLv7Muq</a>		
4	C. <a href="https://youtu.be/kypUtUsWvUs">https://youtu.be/kypUtUsWvUs</a>		
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	M	S	M
CO4	S	S	S	S	S
CO5	S	S	M	S	M

Course code	TITLE OF THE COURSE		L	T	P	C
Core- 7	Principles of Management		4	-	-	4
Pre-requisite	Basic knowledge in management		Syllabus Version		2020-21	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>To provide understanding about basic terminologies of management</li> <li>To explore the fundamental principles, process and steps in management</li> <li>To develop knowledge about organizing different functions in management</li> <li>To explore the concept of motivation in organizational context</li> <li>To generate ideas about effective communication in the business</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall the various terminologies used in management context					K1
2	Analyze the basic principles, process and steps in management					K4
3	Understand the principles and process of organization					K2
4	Apply the various theories of motivation in organization					K3
5	Understand the means and ways for effective communication in the business					K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Nature of Management</b>				<b>12-- hours</b>	
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.						
<b>Unit:2</b>	<b>Planning and Decision Making</b>				<b>12-- hours</b>	
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.						
<b>Unit:3</b>	<b>Nature of Organization</b>				<b>12-- hours</b>	
Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.						
<b>Unit:4</b>	<b>Motivation</b>				<b>12-- hours</b>	
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.						
<b>Unit:5</b>	<b>Techniques of Management</b>				<b>11-- hours</b>	
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.						

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>1 hour</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60-- hours</b>
<b>Text Book(s)</b>		
1	The Principles of Management - Rustom S. Davan	
2	Business Organization and Management - Y. K. Bhushan	
3	Business Management – Chatterjee	
<b>Reference Books</b>		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar – Pagare	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://youtu.be/BGKYsrmnGRg">https://youtu.be/BGKYsrmnGRg</a>	
2	B. <a href="https://youtu.be/CmC8UaCNQFc">https://youtu.be/CmC8UaCNQFc</a>	
3	C. <a href="https://youtu.be/RIozYN_rhkA">https://youtu.be/RIozYN_rhkA</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE			L	T	P	C
<b>ALLIED PAPER III</b>	<b>MATHEMATICS FOR BUSINESS</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basics knowledge on Mathematics for Business</b>			<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>1. Understand and apply basics of applications of mathematics in business</li> <li>2. Make the students to be ready for solving business problems using mathematical operations.</li> <li>3. Provide an insight knowledge about variables, constants and functions.</li> <li>4. Gain the knowledge on integral calculus and determining definite and indefinite functions.</li> <li>5. Analyze the linear programming problem by using graphical solution and simple method.</li> </ol>							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, student will be able to:							
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.				K2		
2	Recall the basic concepts of addition and multiplication analysis and input and output analysis.				K1		
3	Explain of variables, constants and functions and evaluate the first and second order derivatives.				K2		
4	Interpret integral calculus and determining definite and indefinite functions.				K2		
5	Analyze the linear programming problem by using graphical solution and simple method.				K4		
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create</b>							
<b>Unit:1</b>		<b>SET THEORY</b>				<b>12 hours</b>	
Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker’s Gain.							
<b>Unit:2</b>		<b>MATRIX</b>				<b>11 hours</b>	
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.							
<b>Unit:3</b>		<b>VARIABLES, CONSTANTS AND FUNCTIONS</b>				<b>12 hours</b>	

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems		
<b>Unit:4</b>	<b>ELEMENTARY INTEGRAL CALCULUS</b>	<b>12 hours</b>
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.		
<b>Unit:5</b>	<b>LINEAR PROGRAMMING PROBLEM</b>	<b>11 hours</b>
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60 hours</b>
<b>Text Book(s)</b>		
1	Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21	
2	Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi	
3	Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co&Ltd,Newdelhi	
<b>Reference Books</b>		
1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=qO1SYFZVmhY">https://www.youtube.com/watch?v=qO1SYFZVmhY</a>	
2	<a href="https://www.youtube.com/watch?v=LadYhkiVC7Q&amp;list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD">https://www.youtube.com/watch?v=LadYhkiVC7Q&amp;list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD</a>	
3	<a href="https://www.youtube.com/watch?v=qO1SYFZVmhY&amp;list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L">https://www.youtube.com/watch?v=qO1SYFZVmhY&amp;list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L</a>	
Course Designed By:		

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

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

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

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

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





***Fourth  
Semester***

Course code	TITLE OF THE COURSE			L	T	P	C
Core- 8	Accounting for Corporate			4	-	-	4
Pre-requisite	Basic knowledge in company accounts			Syllabus Version		2020-21	
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To provide basic understanding about the accounts relating to shares</li> <li>To promote the knowledge about redemption of shares and debentures</li> <li>To analyze the final accounts of companies</li> <li>To explore various methods for the valuation of goodwill</li> <li>To assist in preparation of books of accounts during liquidation of companies</li> </ol>							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, student will be able to:							
1	Recall the various provisions relating to accounting for share capital						K1
2	Understand the accounting treatment for redemption of shares and debentures						K2
3	Evaluate the final accounts of a corporate company						K5
4	Analyze the various methods of valuation of goodwill						K4
5	Apply the procedures related to liquidation of companies and related accounts						K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Issue of Shares</b>					<b>15-- hours</b>	
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting							
<b>Unit:2</b>	<b>Preference Shares and Debentures</b>					<b>12-- hours</b>	
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.							
<b>Unit:3</b>	<b>Final Accounts</b>					<b>10-- hours</b>	
Final Accounts of Companies - Calculation of Managerial Remuneration.							
<b>Unit:4</b>	<b>Valuation of Goodwill and Shares</b>					<b>12-- hours</b>	
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.							
<b>Unit:5</b>	<b>Liquidation of Companies</b>					<b>10-- hours</b>	
Liquidation of Companies - Statement of Affairs -Deficiency a/c.							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>1 hour</b>	
Expert lectures, online seminars – webinars							
<b>Total Lecture hours</b>						<b>60-- hours</b>	

<b>Text Book(s)</b>	
1	<b>S.P. Jain &amp; K.L. Narang</b> , “Advanced Accounting”, Kalyani Publications, New Delhi.
2	<b>Gupta R.L. &amp; Radhaswamy M.</b> , ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	<b>Dr. M.A. Arulanandam, Dr. K.S. Raman</b> , “Advanced Accountancy, Part-I”, HimalayaPublications, New Delhi.2003.
<b>Reference Books</b>	
1	<b>Gupta R.L. &amp; Radhaswamy M.</b> ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	<b>Shukla M.C., Grewal T.S. &amp; Gupta S.L.</b> , “Advanced Accountancy”, S. Chand & Co., NewDelhi
3	<b>Reddy &amp; Murthy</b> , “Financial Accounting”, Margham Publicatuions, Chennai, 2004
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=oH22RTTHL8k">https://www.youtube.com/watch?v=oH22RTTHL8k</a>
2	<a href="https://www.youtube.com/watch?v=O4ajUPoOi-Y">https://www.youtube.com/watch?v=O4ajUPoOi-Y</a>
3	<a href="https://www.youtube.com/watch?v=DiVVxWRkwnc">https://www.youtube.com/watch?v=DiVVxWRkwnc</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE			L	T	P	C
Core- 9	Computer Applications in Business			3	-	-	4
Pre-requisite	Basic knowledge in computer			Syllabus Version		2020-21	
<b>Course Objectives:</b>							
The main objectives of this course are to:							
1. To introduce the concept of computer and its various parts.							
2. To explain the concept of software and functions of operating system							
3. To provide insight about database management systems							
4.To promote knowledge about the Management Information System							
6. To provide knowledge about various types of networks							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, student will be able to:							
1	Recall the various concepts relating to computer and its various parts						K1
2	Understand the different types of software and operating system						K2
3	Understanding the meaning and utility of database management system						K2
4	Analyse the process of management information system						K4
5	Understand the various types of network and its uses for business purpose						K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>							
<b>Unit:1</b>							
<b>Nature of Computer</b>				<b>9-- hours</b>			
Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.							
<b>Unit:2</b>							
<b>Nature of Software</b>				<b>9-- hours</b>			
Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters.							
<b>Unit:3</b>							
<b>Database Management Systems</b>				<b>9-- hours</b>			
Database Processing: Data Vs. Information – Database Management Systems: Meaning - Components – Uses – Limitations – Types.							
<b>Unit:4</b>							
<b>Management Information System</b>				<b>8-- hours</b>			
Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.							
<b>Unit:5</b>							
<b>Networking</b>				<b>9-- hours</b>			
Networking – Meaning – Types - Internet : Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.							

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>1 hour</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>45-- hours</b>
<b>Text Book(s)</b>		
1	Fundamentals of Information Technology - Alexis Leon & Mathews Leon	
2	Information Technology for Management - Henry C. Lucas	
<b>Reference Books</b>		
1	Computers and Commonsense - Roger Hunt and John Shellery	
2	Management Information System - Dr. S.P. Rajagopalan	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://youtu.be/hv-aBonZMRQ">https://youtu.be/hv-aBonZMRQ</a>	
2	B. <a href="https://youtu.be/x_K6iiT1Lrg">https://youtu.be/x_K6iiT1Lrg</a>	
4	C. <a href="https://youtu.be/02Sfa9Yxy-M">https://youtu.be/02Sfa9Yxy-M</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE		L	T	P	C
<b>Core- 10</b>	<b>Business law</b>		<b>3</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in law</b>		<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
1. To understand the concepts of contract under law						
2. To understand the basics of breach of contract, delivery of contract and various types of contract						
3. To familiarize with the laws relating to agreement and discharge of contract						
4. To promote knowledge about provisions of contract to buy and sell						
5. To provide knowledge about the rules relating to agency						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall the basics of laws and terminologies relating to contract					K1
2	Understand the provisions relating to consideration and effects of illegality					K2
3	Analyze various situations relating to breach of contract and its remedies					K4
4	Understand the law governing buying and selling of goods					K2
5	Examining the provision of creating and termination of agency					K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Nature of Contract</b>				<b>9-- hours</b>	
<b>LAW OF CONTRACT</b> Contracts - Essentials of Contract - Agreements - Void - voidable and illegal contracts - Express and implied Contracts - Executed and Executory Contracts - Absolute and contingent contracts - Offer - Legal rules as to offer as to offer and lapse of offer - Acceptance - and rules as to acceptance - to create legal relation - Capacity of parties to create contract						
<b>Unit:2</b>	<b>Agreement</b>				<b>9-- hours</b>	
Consideration - Legal rules as to Consideration - Stranger to a Contract and exceptions - Contract without consideration - Consent - Coercion - undue influence – misrepresentation - fraud - mistake of law and mistake of fact. Legality of Object - Unlawful and illegal agreements - Effects of illegality - Wagering Agreements						
<b>Unit:3</b>	<b>Discharge of Contract</b>				<b>9-- hours</b>	
Agreement opposed to public policy - Agreements in Restraint of trade - Exceptions – void agreements - Restitution - Quasi-contracts - Discharge of contract - Breach of contract - Remedies for breach of Contract. Formation of contract of sale - Sale and agreement to sell – Hire purchase agreement - Sale and bailment						

<b>Unit:4</b>	<b>Contract of Sale</b>	<b>9-- hours</b>
Capacity to buy and sell - Subject matter of contract of sale - Effect of destruction of goods - Documents of title to goods - conditions and warranties - Rules of Caveat - Emptor - Exceptions - Transfer of property - Goods sent on approval - FOB, CIF, FOR and Ex-ship contracts of sale - Sale by non - owners - right of lien - termination of lien - right of resale - right of stoppage in transit - Unpaid Vendor's rights.		
<b>Unit:5</b>	<b>Creation of Agency</b>	<b>8-- hours</b>
Creation of agency - Classification of agents - relations of principal and agent - delegation of authority - relation of principal with third parties - personal liability of agent - Termination of agency		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>1 hour</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>45-- hours</b>
<b>Text Book(s)</b>		
1	M.C Shukla- A manual of mercantile law	
2	Venkatesan - Hand Book of Mercantile Law	
<b>Reference Books</b>		
1	N.D.Kapoor--- Elements of Mercantile Law	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://youtu.be/TSyoHKFiw_0">https://youtu.be/TSyoHKFiw_0</a>	
2	<a href="https://youtu.be/FmqYLM-c2s4">B.https://youtu.be/FmqYLM-c2s4</a>	
3	<a href="https://youtu.be/oqcAeqwa8C8">C.https://youtu.be/oqcAeqwa8C8</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE			L	T	P	C
<b>Core- 11</b>	<b>Executive Business Communication</b>			<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Pre-requisite</b>	<b>Basic knowledge in business communication</b>			<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>							
The main objectives of this course are to:							
<ol style="list-style-type: none"> <li>To provide information on effective business communication and techniques to respond to business queries.</li> <li>To provide knowledge about trade enquiries and execution of orders</li> <li>To promote knowledge about banking correspondence</li> <li>To equip knowledge about the company secretarial correspondence</li> <li>To provide the insight knowledge about the various types of interviews</li> </ol>							
<b>Expected Course Outcomes:</b>							
On the successful completion of the course, student will be able to:							
1	Implement effective business communication without hassels						K3
2	Understand the intricacies of responding to business related queries						K2
3	Executing effective correspondence with banks, insurance and agencies						K3
4	Evaluating and effective response to company secretarial correspondence						K5
5	Apply new innovative and effective ideas for business communication						K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>							
<b>Unit:1</b>	<b>Nature of Business Communication</b>					<b>10-- hours</b>	
Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.							
<b>Unit:2</b>	<b>Business Letters</b>					<b>8-- hours</b>	
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.							
<b>Unit:3</b>	<b>Correspondence Letters</b>					<b>9-- hours</b>	
Banking Correspondence - Insurance Correspondence - Agency Correspondence.							
<b>Unit:4</b>	<b>Company Correspondence Letters</b>					<b>8-- hours</b>	
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)							
<b>Unit:5</b>	<b>Skill Development</b>					<b>8-- hours</b>	
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations							
<b>Unit:6</b>	<b>Contemporary Issues</b>					<b>2 hours</b>	
Expert lectures, online seminars – webinars							



		Total Lecture hours	45-- hours
<b>Text Book(s)</b>			
1	<b>Rajendra Pal Korahill</b> , “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.		
2	<b>Ramesh, MS, &amp; C. C Pattanshetti</b> , “Business Communication”, R.Chand&Co, New Delhi, 2003.		
<b>Reference Books</b>			
1	<b>Rodriquez M V</b> , “Effective Business Communication Concept” Vikas Publishing Company,2003.		
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>			
1	<a href="https://www.youtube.com/watch?v=ol2BXgF-P48">https://www.youtube.com/watch?v=ol2BXgF-P48</a>		
2	<a href="https://www.youtube.com/watch?v=eneRHOu4fyY">https://www.youtube.com/watch?v=eneRHOu4fyY</a>		
3	<a href="https://www.youtube.com/watch?v=EUXJqxmccuo">https://www.youtube.com/watch?v=EUXJqxmccuo</a>		
Course Designed By:			

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

Course code	TITLE OF THE COURSE		L	T	P	C
ALLIED PAPER IV	STATISTICS FOR BUSINESS		4	-	-	4
Pre-requisite	Basic knowledge on statistics for business		Syllabus Version		2021-22	
<b>Course Objectives:</b>						
The main objectives of the course are able to						
<ol style="list-style-type: none"> <li>1. Provide basic conceptual knowledge on applications of statistics in business.</li> <li>2. Make the students to be ready for solving business problems using statistical operations.</li> <li>3. Give a detailed instruction of measurement of dispersion.</li> <li>4. Gain the knowledge on application of correlation and regression for business operations.</li> <li>5. Analyze interpolation and probability theory and perform the problems.</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.			K2		
2	Recall measures of dispersion.			K1		
3	Execute correlation and regression analysis.			K3		
4	Understand the different types of moving averages.			K2		
5	Analyze interpolation and probability			K4		
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create						
<b>Unit:1</b>	<b>INTRODUCTIONS</b>				<b>12 hours</b>	
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems						
<b>Unit:2</b>	<b>MEASURES OF DISPERSION</b>				<b>11 hours</b>	
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.						
<b>Unit:3</b>	<b>CORRELATION AND REGRESSION ANALYSIS</b>				<b>12 hours</b>	
Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression						
<b>Unit:4</b>	<b>TIME SERIES</b>				<b>12 hours</b>	
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.						

<b>Unit:5</b>	<b>INTERPOLATION</b>	<b>11 hours</b>
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.		
<b>Unit:6</b>	<b>CONTEMPORARY ISSUES</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>60 hours</b>
<b>Text Book(s)</b>		
1	Statistical Methods by S.P. Gupta	
2	Business Mathematics and Statistics by P. Navaneetham	
3	Statistics by R.S.N. Pillai and V. Bagavathi	
<b>Reference Books</b>		
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor	
2	Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=BUE-XJEHp7g">https://www.youtube.com/watch?v=BUE-XJEHp7g</a>	
2	<a href="https://www.youtube.com/watch?v=0s4mKbkYJPU&amp;t=1s">https://www.youtube.com/watch?v=0s4mKbkYJPU&amp;t=1s</a>	
3	<a href="https://www.youtube.com/watch?v=Dxccc6ycZ73M">https://www.youtube.com/watch?v=Dxccc6ycZ73M</a>	
Course Designed By:		

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

S- Strong; M-Medium; L-Low

Course code		L	T	P	C
<b>Skill Based subject-2</b>	<b>Computer Applications: MS Word And MS Excel Practical - I</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Pre-requisite</b>	<b>Basics knowledge in MS Word and MS Excel</b>	<b>Syllabus Version</b>	<b>2020-21</b>		
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. Acquire and apply the computer applications in different aspects of business</li> <li>2. Get an insight knowledge on MS- office</li> <li>3. Know the database maintenance in every type of applications.</li> <li>4. Develop the programs in Ms-word and Ms-excel.</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2			
2	Create customers list using mail merge for sending letters to the respondents at a time.	K6			
3	Generate the database using MS-Word and excel.	K3			
4	Execute and apply various statistical tools available in Ms-excel for the business enterprise transactions.	K4			
5	Apply various statistical tools available in Ms-excel for the business enterprise transactions	K4			
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>MS WORD</b>		<b>30 hours</b>			
<ol style="list-style-type: none"> <li>1. Create the front page of a News Paper.</li> <li>2. Type a document and perform the following: <ol style="list-style-type: none"> <li>i. Change a paragraph into two column cash book.</li> <li>ii. Change a paragraph using bullets (or) numbering format.</li> <li>iii. Find any word and replace it with another word in document.</li> </ol> </li> <li>3. Prepare a class time table using a table menu.</li> <li>4. Prepare a mail merge for an interview call letter.</li> <li>5. Create a resume wizard.</li> <li>6. Design a cheque book of a bank.</li> <li>7. Create a table with the following field name: EMP-no, Emp-name, designation, department, experience</li> </ol>					
<b>MS EXCEL</b>		<b>30 Hours</b>			

1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years.
3. Create a Pivot table showing the performance of the salesmen's.

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

S- Strong; M-Medium; L-Low





***Fifth***  
***Semester***

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Core- 12</b>	<b>Accounting for Public Sector</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in Company Accounts</b>	<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>To understand the concept of mergers and acquisitions</li> <li>To familiarize with holding company accounts</li> <li>To prepare the final accounts of banking companies</li> <li>To prepare the accounts of insurance companies</li> <li>To assist in the preparation of electricity companies accounts</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts and methods of preparing accounts under mergers and acquisitions				K1
2	Understand various methods of preparing holding company accounts				K2
3	Understand various methods of preparing and assessing final accounts of banking companies				K2
4	Analyze the final accounts of insurance companies				K4
5	Evaluate the accounting statements of electricity companies				K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Amalgamation and Absorption</b>	<b>15-- hours</b>			
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction					
<b>Unit:2</b>	<b>Holding Company Accounts</b>	<b>20-- hours</b>			
Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).					
<b>Unit:3</b>	<b>Banking Company Accounts</b>	<b>20-- hours</b>			
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.					
<b>Unit:4</b>	<b>Insurance Company accounts</b>	<b>14-- hours</b>			
Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000					
<b>Unit:5</b>	<b>Accounts for Electricity Companies and Accounting Standards</b>	<b>19-- hours</b>			
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>90-- hours</b>

<b>Text Book(s)</b>	
1	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi. 5. Shukla M.C.
2	Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
<b>Reference Books</b>	
1	Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Grewal T.S.& Gupta S.L.,“Advanced Accountancy”,S. Chand & Co., New Delhi
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=OmEB15-5990">https://www.youtube.com/watch?v=OmEB15-5990</a>
2	<a href="https://www.youtube.com/watch?v=lZvzG98ULIY">https://www.youtube.com/watch?v=lZvzG98ULIY</a>
3	<a href="https://www.youtube.com/watch?v=t2nyMBF4Sd4">https://www.youtube.com/watch?v=t2nyMBF4Sd4</a>
Course Designed By:	

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



Course code	TITLE OF THE COURSE	L	T	P	C
Core- 13	Banking Law and Practices	5	-	-	4
Pre-requisite	Basic knowledge in Banking	Syllabus Version	2020-21		
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. To provide knowledge about the working of banking industry</li> <li>2. To promote knowledge about the various types of deposits</li> <li>3. To familiarize the lending policies of commercial bank</li> <li>4. To understand the basic understanding of loan disbursement policies of banks</li> <li>5. To provide insights about various documents used in banking services</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Remember the various terms and concepts used in banking industry				K1
2	Understand the various process and activities of commercial banks				K2
3	Execute various use of documents for easy and simple banking				K3
4	Analyze the various loan related process and formalities of banks				K4
5	Classify the various kinds of documents involved in banking services				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Banking regulation Act 1949</b>	<b>15-- hours</b>			
Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account.					
<b>Unit:2</b>	<b>Process of Banking</b>	<b>13-- hours</b>			
Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying banker – banker lien.					
<b>Unit:3</b>	<b>Process of Cheque</b>	<b>15-- hours</b>			
Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.					
<b>Unit:4</b>	<b>Commercial Bank</b>	<b>15-- hours</b>			
Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.					
<b>Unit:5</b>	<b>Process of Bill</b>	<b>15-- hours</b>			
Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>

<b>Text Book(s)</b>	
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2	Basu: Theory and Practice of Development Banking
3	Reddy & Appanniah: Banking Theory and Practice
<b>Reference Books</b>	
1	Natarajan & Gordon : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/jzCTPwDnqoQ">https://youtu.be/jzCTPwDnqoQ</a>
2	B. <a href="https://youtu.be/YkYaZOKIYu8">https://youtu.be/YkYaZOKIYu8</a>
3	C. <a href="https://youtu.be/n9bCm_tNik0">https://youtu.be/n9bCm_tNik0</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 14	Cost Accounting	5	-	-	4
Pre-requisite	Basic knowledge in Accounting	Syllabus Version		2020-21	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the concept and various components of costing</li> <li>To provide knowledge about the different levels of material control</li> <li>To promote knowledge about various systems of wage payment and classification of overheads</li> <li>To assist preparation of accounts under process costing</li> <li>To familiarize with the techniques of operating costing</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts of costing and costing methods				K1
2	Understand the various levels of material control				K2
3	Apply innovative method of controlling and allocation of overheads				K3
4	Evaluate the cost under process costing				K5
5	Analyze the different costs of operations and control it				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Nature of Cost Accounting</b>	<b>15-- hours</b>			
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.					
<b>Unit:2</b>	<b>Material Control</b>	<b>15-- hours</b>			
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.					
<b>Unit:3</b>	<b>Title of the Unit (Capitalize each Word)</b>	<b>15-- hours</b>			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.					
<b>Unit:4</b>	<b>Process Costing</b>	<b>15-- hours</b>			
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					
<b>Unit:5</b>	<b>Methods of Costing</b>	<b>13-- hours</b>			
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.					

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75-- hours</b>
<b>Text Book(s)</b>		
1	S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005	
2	R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004	
3	S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005	
<b>Reference Books</b>		
1	V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005	
2	M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=6AkX37dvO7A">https://www.youtube.com/watch?v=6AkX37dvO7A</a>	
2	<a href="https://www.youtube.com/watch?v=bq6ksHujfLs">https://www.youtube.com/watch?v=bq6ksHujfLs</a>	
3	<a href="https://www.youtube.com/watch?v=a5D3Iopi0-4">https://www.youtube.com/watch?v=a5D3Iopi0-4</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Core- 15</b>	<b>Income Tax Law and Practice</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in law and tax</b>	<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the various concepts of income tax and related terminologies</li> <li>To familiarize with calculation of income from Salaries and house property</li> <li>To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources</li> <li>To provide the knowledge about the provisions for calculation of income from capital gains</li> <li>To understand the process of set off and carry forward of losses while computing total income</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the various terminologies related to income tax				K1
2	Understand the method of calculating and levying tax				K2
3	Apply the various tax laws and available provisions in tax computations				K3
4	Evaluate the set off and carry forward of losses while calculating personal income				K5
5	Analyse the self-assessment of income and tax computation				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Income Tax Act</b>				<b>15-- hours</b>
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.					
<b>Unit:2</b>	<b>Income from Salaries and House Property</b>				<b>20-- hours</b>
Heads of Income: Income from Salaries – Income from House Property.					
<b>Unit:3</b>	<b>Income from Business or Profession and Other Sources</b>				<b>20-- hours</b>
Profit and Gains of Business or Profession – Income from Other Sources.					
<b>Unit:4</b>	<b>Capital Gains</b>				<b>15-- hours</b>
Capital Gains – Deductions from Gross Total Income.					
<b>Unit:5</b>	<b>Computation of Tax Liability</b>				<b>18-- hours</b>
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.					
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>90-- hours</b>

<b>Text Book(s)</b>	
1	Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi
<b>Reference Books</b>	
1	Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/LGsbRv4SZjU">https://youtu.be/LGsbRv4SZjU</a>
2	B. <a href="https://youtu.be/p1awhM_Fl8Q">https://youtu.be/p1awhM_Fl8Q</a>
3	C. <a href="https://youtu.be/biCG9bxe-kE">https://youtu.be/biCG9bxe-kE</a>
Course Designed By:	

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



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

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars - webinars		
<b>Total Lecture hours</b>		<b>45-- hours</b>
<b>Text Book(s)</b>		
1	Sanjay Saxena , “MS-Office 2000”, Vikas Publishing House Private Ltd.	
<b>Reference Books</b>		
1	Timothy J.O’Leary and Lindai O’Leary , “ MS-Office “, IRWIN/McGraw Hill.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1		
2		
4		
Course Designed By:		

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

S-Strong; M-Medium; L-Low





***Sixth  
Semester***

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Core- 16</b>	<b>Management Accounting</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in Accounting</b>	<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the various components of management accounting and related terms</li> <li>To understand analysis of liquidity, solvency and profitability position using ratio analysis</li> <li>To provide knowledge about the working capital management</li> <li>To promote the knowledge about the managerial applications of marginal costing</li> <li>To familiarize with budget preparation and budgetary control tools</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to management accounting				K1
2	Analyze financial statements using ratio analysis				K4
3	Evaluate the working capital management of companies				K5
4	Comparing various alternatives using marginal costing and decision making				K2
5	Understand the preparation of new budget and budgetary control for organizations				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Management Accounting</b>	<b>15-- hours</b>			
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.					
<b>Unit:2</b>	<b>Ratio Analysis</b>	<b>20-- hours</b>			
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.					
<b>Unit:3</b>	<b>Working Capital</b>	<b>20-- hours</b>			
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.					
<b>Unit:4</b>	<b>Marginal Costing and Break Even Analysis</b>	<b>18-- hours</b>			
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.					
<b>Unit:5</b>	<b>Budgeting and Budgetary Control</b>	<b>15-- hours</b>			
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>90-- hours</b>

<b>Text Book(s)</b>	
1	Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004. 2.. 3. 4.
2	Sharma and S.K.Gupta "Management Accounting", Kalyani Publishers, New Delhi,2006
<b>Reference Books</b>	
1	. S.P. Jain and KL. Narang , "Cost and Management Accounting", Kalyani Publishers, New Delhi
2	S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=MXhg1brAEdo">https://www.youtube.com/watch?v=MXhg1brAEdo</a>
2	<a href="https://www.youtube.com/watch?v=bZN21Ctwr2Y">https://www.youtube.com/watch?v=bZN21Ctwr2Y</a>
3	<a href="https://www.youtube.com/watch?v=fFKDMt-daEo">https://www.youtube.com/watch?v=fFKDMt-daEo</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 17	Principles of Auditing	5	-	-	4
Pre-requisite	Basic knowledge in auditing	Syllabus Version			
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the various concepts of auditing and audit programmes</li> <li>To promote the knowledge about the procedure for the conduct of internal audit</li> <li>To provide knowledge about the Verification and Valuation of Assets and Liabilities</li> <li>To familiarize with the process of audit of Joint stock companies</li> <li>To understand the process of investigation and Electronic Auditing</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the important concept and rules relating to auditing				K1
2	Understand the techniques and applicability of internal audit				K2
3	Analyze the valuation of assets and liabilities in business				K4
4	Analyze the accounts and auditing the joint stock companies				K4
5	Understanding about investigation and auditing the computerized accounts				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Nature of Auditing</b>	<b>15-- hours</b>			
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes					
<b>Unit:2</b>	<b>Internal Control and Audit</b>	<b>15-- hours</b>			
Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.					
<b>Unit:3</b>	<b>Verification and Valuation of Assets and Liabilities</b>	<b>15-- hours</b>			
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.					
<b>Unit:4</b>	<b>Company Auditor</b>	<b>15-- hours</b>			
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.					
<b>Unit:5</b>	<b>Investigation</b>	<b>13-- hours</b>			
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					

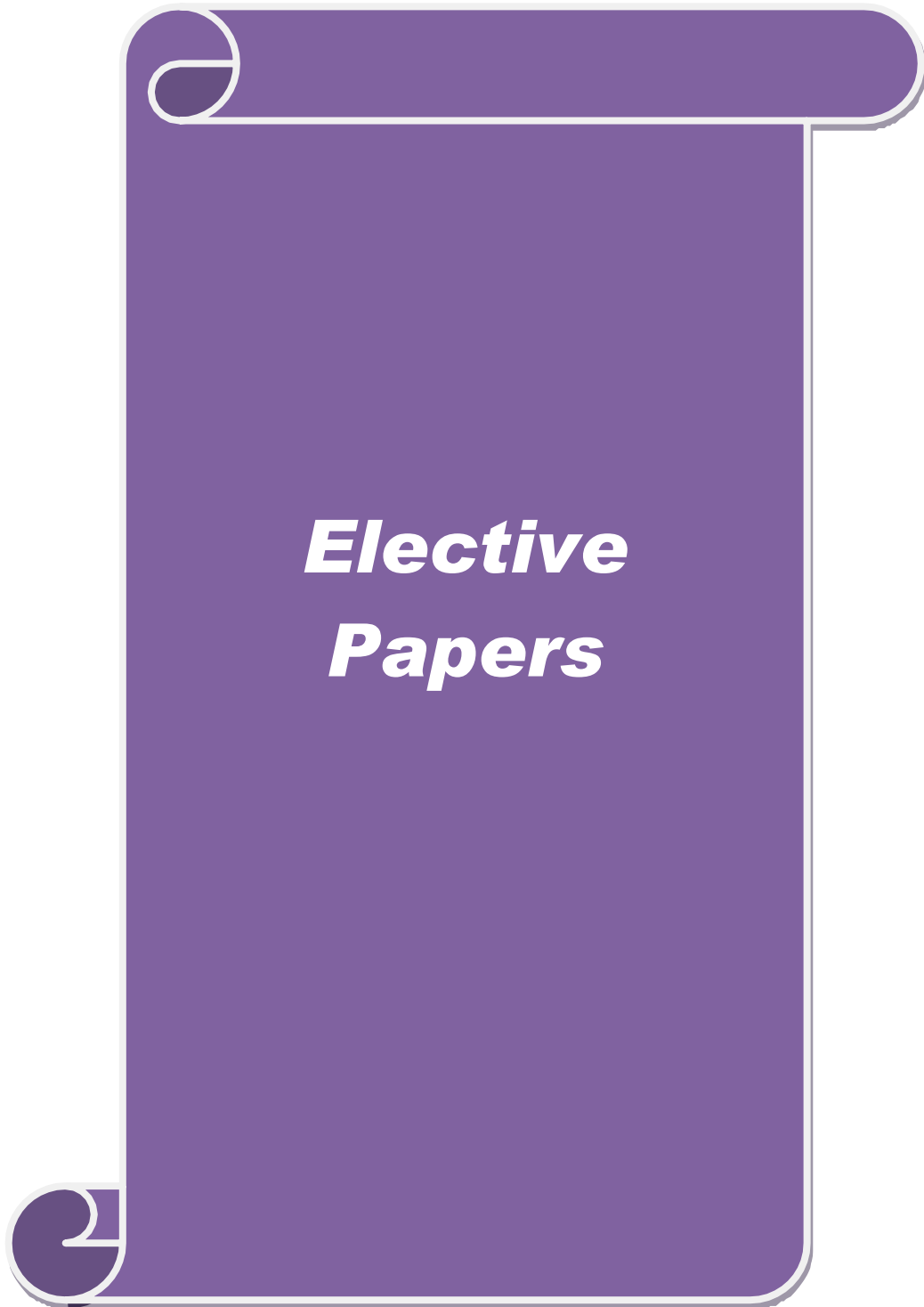
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75-- hours</b>
<b>Text Book(s)</b>		
1	B.N. Tandon, “Practical Auditing”, S Chand Company Ltd	
<b>Reference Books</b>		
1	.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London	
2	Spicer and Pegler, “Auditing: Khatalia’s Auditing” 4. Kamal Gupta, “Auditing “ , Tata Mcgriall Publications	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=LtE3-ryoEFQ">https://www.youtube.com/watch?v=LtE3-ryoEFQ</a>	
2	<a href="https://www.youtube.com/watch?v=smLQV3bd0D0">https://www.youtube.com/watch?v=smLQV3bd0D0</a>	
3	<a href="https://www.youtube.com/watch?v=IVt3mU-ITHo">https://www.youtube.com/watch?v=IVt3mU-ITHo</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Core- 18</b>	<b>Indirect taxes</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in tax</b>	<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. To understand the applicability of indirect taxes in India</li> <li>2. To familiarize with the calculation and execution of goods and service tax in India</li> <li>3. To provide knowledge about the Levy and Collection under GST</li> <li>4. To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act</li> <li>5. To understand the working of custom law in India</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to Indirect tax regime in India				K1
2	Analyze the concept and applicability of GST in businesses				K4
3	Compare the GST regime with other indirect tax laws prior to it				K2
4	Implement GST system in own business and other prototypes				K3
5	Apply the custom law and related duties and taxes				K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Tax</b>	<b>15-- hours</b>			
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues					
<b>Unit:2</b>	<b>Good and Services Tax</b>	<b>15-- hours</b>			
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.					
<b>Unit:3</b>	<b>Levy and Collection of GST</b>	<b>15-- hours</b>			
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.					

<b>Unit:4</b>	<b>Integrated Goods and Services Tax Act</b>	<b>15-- hours</b>
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.		
<b>Unit:5</b>	<b>Customs Laws in India</b>	<b>14-- hours</b>
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>1 hour</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75-- hours</b>
<b>Text Book(s)</b>		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R. Parameswaran and P. Viswanathan, Kavin Publications, Coimbatore.	
<b>Reference Books</b>		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=v9M58U_tPU">https://www.youtube.com/watch?v=v9M58U_tPU</a>	
2	<a href="https://www.youtube.com/watch?v=wITImee8AMA">https://www.youtube.com/watch?v=wITImee8AMA</a>	
3	<a href="https://www.youtube.com/watch?v=a_hqVj_3YLc">https://www.youtube.com/watch?v=a_hqVj_3YLc</a>	
Course Designed By:		

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

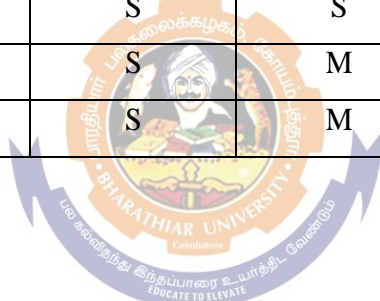




Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 1</b>	<b>Business Finance</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in finance</b>	<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>1. To understand the various concept relating to finance</li> <li>2. To familiarize with the basics of financial planning</li> <li>3. To analyze various sources and forms of finance</li> <li>4. To understand the various dimensions of capital market and their components</li> <li>5. To provide knowledge about capitalization and related theories</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to finance				K1
2	Understand the various techniques of financial planning				K2
3	Analyze various sources and forms of finance				K4
4	Evaluate various dimensions of capital market and their components				K5
5	Evaluating capitalization concept and related theories for decision making				K5
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create					
<b>Unit:1</b>					
<b>Nature of Business Finance</b>		<b>13-- hours</b>			
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions					
<b>Unit:2</b>					
<b>Financial Plan</b>		<b>15-- hours</b>			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals					
<b>Unit:3</b>					
<b>Sources of Finance</b>		<b>15-- hours</b>			
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.					
<b>Unit:4</b>					
<b>Capital Structure and Cost of Capital</b>		<b>15-- hours</b>			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
<b>Unit:5</b>					
<b>Capitalisation</b>		<b>15-- hours</b>			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
<b>Unit:6</b>					
<b>Contemporary Issues</b>		<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>

<b>Text Book(s)</b>	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management – Saravanavel
<b>Reference Books</b>	
1	Financial Management - L.Y. Pandey
2	Financial Management - M.Y. Khan and Jain
3	Financial Management - S.C. Kuchhal
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=jzgQ5o-FUIo">https://www.youtube.com/watch?v=jzgQ5o-FUIo</a>
2	<a href="https://www.youtube.com/watch?v=9JPCSD4rCok">https://www.youtube.com/watch?v=9JPCSD4rCok</a>
3	<a href="https://www.youtube.com/watch?v=WEDIj9JBTC8">https://www.youtube.com/watch?v=WEDIj9JBTC8</a>
Course Designed By:	

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



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 2	Brand Management	4	-	-	4
Pre-requisite	Basic knowledge in marketing	Syllabus Version		2020-21	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the basic concepts of branding</li> <li>To compare and analyze brand positioning and brand image building</li> <li>To analyze the impact of brand on customer behavior</li> <li>To familiarize with brand rejuvenation and monitoring</li> <li>To provide insight on essential branding strategies</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of branding and related terms				K1
2	Compare brand image building and brand positioning strategies				K2
3	Analyze the impact of brand on customer behavior				K4
4	Evaluate the brand rejuvenation and brand monitoring process				K5
5	Apply various strategies for brand building and monitoring				K3
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create					
<b>Unit:1</b>					
<b>Nature of Branding</b>				<b>15-- hours</b>	
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.					
<b>Unit:2</b>					
<b>Brand Associations</b>				<b>13-- hours</b>	
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building					
<b>Unit:3</b>					
<b>Brand Impact</b>				<b>15-- hours</b>	
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit					
<b>Unit:4</b>					
<b>Brand Rejuvenation</b>				<b>15-- hours</b>	
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.					
<b>Unit:5</b>					
<b>Brand Strategies</b>				<b>15-- hours</b>	
Brand Strategies: Designing and implementing branding strategies – Case studies					
<b>Unit:6</b>					
<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>				<b>75-- hours</b>	

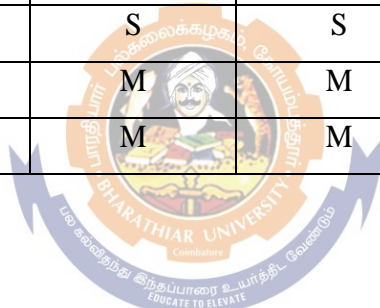
<b>Text Book(s)</b>	
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002
3	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
<b>Reference Books</b>	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=nwc68CNAXTM&amp;list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08">https://www.youtube.com/watch?v=nwc68CNAXTM&amp;list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08</a>
2	<a href="https://www.youtube.com/watch?v=cXZSjV_DVqg&amp;list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08&amp;index=2">https://www.youtube.com/watch?v=cXZSjV_DVqg&amp;list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08&amp;index=2</a>
3	<a href="https://www.youtube.com/watch?v=nz3uCrCU1To&amp;list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08&amp;index=3">https://www.youtube.com/watch?v=nz3uCrCU1To&amp;list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08&amp;index=3</a>
Course Designed By:	

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 3</b>	<b>Fundamentals of Insurance</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about insurance</b>	<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the basic concepts of insurance</li> <li>To familiarize with the concept of working of agency</li> <li>To understand various forms of underwriting</li> <li>To provide knowledge about the formation of insurance companies</li> <li>To acquaint with the basic principles of different types of insurance</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the different concepts of insurance and its working				K1
2	Apply the concept of agency and its working system				K3
3	Evaluate the various forms of underwriting				K5
4	Analyze the various actuarial aspects relating to insurance companies				K4
5	Remember the basic principles of insurance and various types of it.				K1
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>					
<b>Unit:1</b>	<b>Nature of Insurance</b>	<b>13-- hours</b>			
Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development					
<b>Unit:2</b>	<b>Process for License</b>	<b>15-- hours</b>			
Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.					
<b>Unit:3</b>	<b>Nature of Agency</b>	<b>15-- hours</b>			
Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.					
<b>Unit:4</b>	<b>Company Profile</b>	<b>15-- hours</b>			
Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels					
<b>Unit:5</b>	<b>Insurance Policies</b>	<b>15-- hours</b>			
Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest					

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75- hours</b>
<b>Text Book(s)</b>		
1	Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi. .	
2	Insurance Regulatory Development Act 1999	
<b>Reference Books</b>		
1	Life Insurance Corporation Act 1956	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=q4zZu7FEAZk">https://www.youtube.com/watch?v=q4zZu7FEAZk</a>	
2	<a href="https://www.youtube.com/watch?v=KF_CvSSO1ms">https://www.youtube.com/watch?v=KF_CvSSO1ms</a>	
3	<a href="https://www.youtube.com/watch?v=tsNgD9u4IIw">https://www.youtube.com/watch?v=tsNgD9u4IIw</a>	
Course Designed By:		

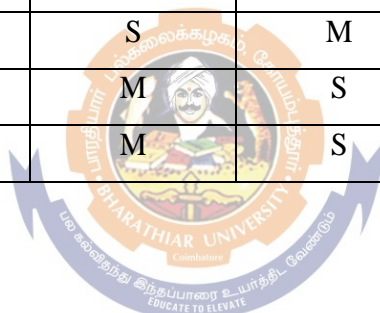
<b>Mapping Course objectives and course outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	M	M	S	M
<b>CO5</b>	S	M	M	S	S



Course code	TITLE OF THE COURSE		L	T	P	C
<b>Elective 4</b>	<b>Entrepreneurial Development</b>		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about entrepreneurship</b>		<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
<ol style="list-style-type: none"> <li>1. To understand the basic concepts of entrepreneurship and related initiatives</li> <li>2. To provide insights about the setting up of startups</li> <li>3. To familiarize with the institutional services to entrepreneur</li> <li>4. To provide knowledge about various financial support available to the entrepreneurs</li> <li>5. To provide knowledge about various subsidies and incentives available for entrepreneurs</li> </ol>						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall the importance and role of entrepreneurship as an economic activity					K1
2	Compare the various forms of setting up a startup					K2
3	Understand the various institutional services to entrepreneur					K2
4	Analyze the various financial support available to the entrepreneurs					K4
5	Remember the various subsidies and incentives available for entrepreneurs					K1
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>						
<b>Unit:1</b>	<b>Entrepreneurship</b>				<b>13-- hours</b>	
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.						
<b>Unit:2</b>	<b>Start-up Process</b>				<b>13-- hours</b>	
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.						
<b>Unit:3</b>	<b>Financial Institutions - I</b>				<b>17-- hours</b>	
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.						
<b>Unit:4</b>	<b>Financial Institutions - II</b>				<b>15-- hours</b>	
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.						
<b>Unit:5</b>	<b>Incentives and Subsidies</b>				<b>15-- hours</b>	
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.						
<b>Unit:6</b>	<b>Contemporary Issues</b>				<b>2 hours</b>	
Expert lectures, online seminars – webinars						
<b>Total Lecture hours</b>					<b>75-- hours</b>	

<b>Text Book(s)</b>	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
<b>Reference Books</b>	
1	Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=Xcsp0486olY">https://www.youtube.com/watch?v=Xcsp0486olY</a>
2	<a href="https://www.youtube.com/watch?v=6cl_U-iiwlg">https://www.youtube.com/watch?v=6cl_U-iiwlg</a>
3	<a href="https://www.youtube.com/watch?v=_yTZM9LAW28">https://www.youtube.com/watch?v=_yTZM9LAW28</a>
Course Designed By:	

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

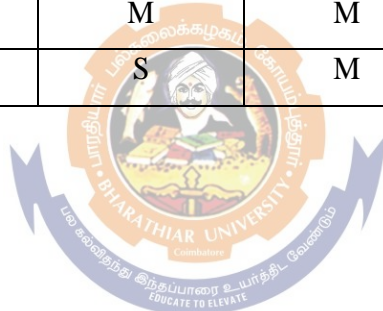


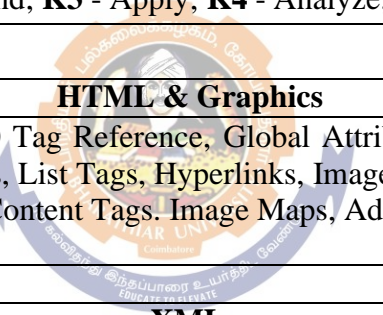


Course code	TITLE OF THE COURSE	L	T	P	C
Elective 5	Supply Chain Management	4	-	-	4
Pre-requisite	Basic knowledge in marketing	Syllabus Version		2020-21	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the importance of supply chain management</li> <li>To provide insight about various strategies of supply chain management</li> <li>To understand the importance of strategic alliance in supply chain management</li> <li>To understand the process of procurement and outsourcing</li> <li>To acquaint knowledge about smart pricing strategies and customer value measures</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the importance of supply chain management in the modern times				K1
2	Understand the various strategies in supply chain management				K2
3	Critiquing the concept of retailer supplier partnership				K3
4	Analyze the process of procurement, outsourcing and e-procurement				K4
5	Apply innovative ideas about smart pricing strategies and measuring customer values				K4
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create					
<b>Unit:1</b>	<b>Nature of Supply Chain Management</b>	<b>13-- hours</b>			
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
<b>Unit:2</b>	<b>Strategies of Supply Chain Management</b>	<b>15-- hours</b>			
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
<b>Unit:3</b>	<b>Strategic Alliances</b>	<b>15-- hours</b>			
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
<b>Unit:4</b>	<b>Procurement and Outsourcing</b>	<b>15-- hours</b>			
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
<b>Unit:5</b>	<b>Customer Value and Pricing</b>	<b>15-- hours</b>			
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>

<b>Text Book(s)</b>	
1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
<b>Reference Books</b>	
1	Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=Q7R39sxyy6o">https://www.youtube.com/watch?v=Q7R39sxyy6o</a>
2	<a href="https://www.youtube.com/watch?v=EyLqojuSvEc">https://www.youtube.com/watch?v=EyLqojuSvEc</a>
3	<a href="https://www.youtube.com/watch?v=raqi4gjMLm8">https://www.youtube.com/watch?v=raqi4gjMLm8</a>
Course Designed By:	

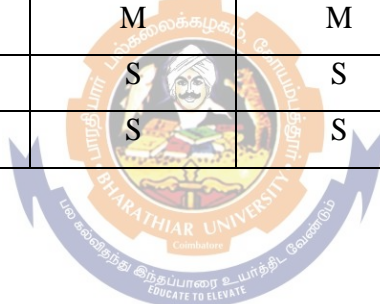
<b>Mapping Course objectives and course outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	M	S
<b>CO2</b>	S	S	M	M	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	M	S	M
<b>CO5</b>	S	S	M	S	S



Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 6</b>	<b>Principles of Web Designing</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge about internet</b>	<b>Syllabus Version</b>		<b>2021-22</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To provide knowledge about working in HTML</li> <li>To understand the working of XML</li> <li>To understand the basic and advanced process of java scripting</li> <li>To provide insights about the CGI and server side scripting</li> <li>To provide knowledge about the various data base tools</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Understand working in HTML and graphics				K2
2	Understand the working of XML				K2
3	Apply the basic and advanced process of java scripting				K3
4	Analyze the CGI and server side scripting				K4
5	Apply the various data base tools in web designing				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
					
<b>Unit:1</b>	<b>HTML &amp; Graphics</b>	<b>15-- hours</b>			
HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.					
<b>Unit:2</b>	<b>XML</b>	<b>13-- hours</b>			
XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary					
<b>Unit:3</b>	<b>Java Scripting</b>	<b>15-- hours</b>			
Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML					
<b>Unit:4</b>	<b>CGI</b>	<b>15-- hours</b>			
CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side					
<b>Unit:5</b>	<b>Database Tools</b>	<b>15-- hours</b>			
Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages					

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75-- hours</b>
<b>Text Book(s)</b>		
1	Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI)	
<b>Reference Books</b>		
1	PERL & CGI by Elizabeth Castro (Pearson Education)	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=M7LBvsdhCuI">https://www.youtube.com/watch?v=M7LBvsdhCuI</a>	
2	<a href="https://www.youtube.com/watch?v=YWA-xbsJrVg">https://www.youtube.com/watch?v=YWA-xbsJrVg</a>	
3	<a href="https://www.youtube.com/watch?v=uAslIcyd29M">https://www.youtube.com/watch?v=uAslIcyd29M</a>	
Course Designed By:		

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



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 7	Financial markets and Institutions	4	-	-	4
Pre-requisite	Basic knowledge about financial market	Syllabus Version		2020-21	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To understand the basic concepts of financial market</li> <li>To analyze the working and components of corporate securities market</li> <li>To evaluate the functioning of stock exchanges in India</li> <li>To evaluate the role of banks and intermediaries in financial market</li> <li>To provide insights about the new models and innovative trends in financing</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the basic concepts of financial market				K1
2	Analyze the working and components of corporate securities market				K4
3	Understand the functioning of stock exchanges in India				K2
4	Remember the role of banks and intermediaries in financial market				K1
5	Apply various trends and new models in financing				K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Financial Markets</b>	<b>13-- hours</b>			
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.					
<b>Unit:2</b>	<b>Markets and Merchant Banking</b>	<b>15-- hours</b>			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
<b>Unit:3</b>	<b>Stock Exchange</b>	<b>15-- hours</b>			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
<b>Unit:4</b>	<b>Banks and Financial Intermediaries</b>	<b>15-- hours</b>			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
<b>Unit:5</b>	<b>Sources of Financing</b>	<b>15-- hours</b>			
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,					

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
<b>Total Lecture hours</b>		<b>75-- hours</b>
<b>Text Book(s)</b>		
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	
<b>Reference Books</b>		
1	Financial Management - L.Y. Pandey	
2	Financial Management - S.C. Kuchhal	
3	Principles of Financial Management - S.N. Maheshwari	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=tDHwUh8fbsQ&amp;list=RDCMUCL9No2CVecC_8WazyduwHaw&amp;start_radio=1&amp;t=2">https://www.youtube.com/watch?v=tDHwUh8fbsQ&amp;list=RDCMUCL9No2CVecC_8WazyduwHaw&amp;start_radio=1&amp;t=2</a>	
2	<a href="https://www.youtube.com/watch?v=fLBZb_v0ewM&amp;list=RDCMUCL9No2CVecC_8WazyduwHaw&amp;index=2">https://www.youtube.com/watch?v=fLBZb_v0ewM&amp;list=RDCMUCL9No2CVecC_8WazyduwHaw&amp;index=2</a>	
3	<a href="https://www.youtube.com/watch?v=mX9nd0eQ-6g&amp;list=RDCMUCL9No2CVecC_8WazyduwHaw&amp;index=3">https://www.youtube.com/watch?v=mX9nd0eQ-6g&amp;list=RDCMUCL9No2CVecC_8WazyduwHaw&amp;index=3</a>	
Course Designed By:		

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

Course code	TITLE OF THE COURSE	L	T	P	C
<b>Elective 8</b>	<b>Insurance legislative framework</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Pre-requisite</b>	<b>Basic knowledge in insurance</b>	<b>Syllabus Version</b>		<b>2020-21</b>	
<b>Course Objectives:</b>					
The main objectives of this course are to:					
<ol style="list-style-type: none"> <li>To provide knowledge about the basics of Insurance act</li> <li>To provide awareness about the provisions of LIC act</li> <li>To offer knowledge about insurance regulatory and development authority act</li> <li>To offer insights about consumer protection act</li> <li>To familiarize about the concept and working of ombudsman</li> </ol>					
<b>Expected Course Outcomes:</b>					
On the successful completion of the course, student will be able to:					
1	Recall the various aspects of insurance act				K1
2	Understand the various provisions of LIC act				K2
3	Comparing various provisions of insurance regulatory and development authority act				K2
4	Analyze the various provisions of consumer protection act				K4
5	Understanding the role of ombudsman scheme				K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</b>					
<b>Unit:1</b>	<b>Nature of Insurance Act</b>	<b>15-- hours</b>			
Insurance Act 1938					
<b>Unit:2</b>	<b>Nature of LIC Act</b>	<b>15-- hours</b>			
LIC Act 1956					
<b>Unit:3</b>	<b>Nature of Insurance Regulatory and Development Authority Act</b>	<b>15-- hours</b>			
Insurance Regulatory & Development Authority Act 1999					
<b>Unit:4</b>	<b>Nature of Consumer Protection Act</b>	<b>15-- hours</b>			
Consumer protection Act 1985 applicable to Insurance Companies					
<b>Unit:5</b>	<b>Ombudsman scheme</b>	<b>13-- hours</b>			
Ombudsman scheme					
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>			
Expert lectures, online seminars – webinars					
<b>Total Lecture hours</b>					<b>75-- hours</b>

<b>Text Book(s)</b>	
1	Mishra M. N: Insurance principles and practice; S Chand & co. New
<b>Reference Books</b>	
1	Delhi Insurance Regulatory Development Acts 1999
2	Life Insurance Corporation Acts 1956
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.youtube.com/watch?v=xojTrXb4qTg">https://www.youtube.com/watch?v=xojTrXb4qTg</a>
2	<a href="https://www.youtube.com/watch?v=xm8Ay8rllE">https://www.youtube.com/watch?v=xm8Ay8rllE</a>
3	<a href="https://www.youtube.com/watch?v=WsYard9mrBE">https://www.youtube.com/watch?v=WsYard9mrBE</a>
Course Designed By:	

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

