

B.Com. Accounting and Finance

Syllabus

AFFILIATED COLLEGES

Program Code: 2AS

2023 – 2024 onwards



BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.Com Accounting and Finance 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



Program Specific Outcomes (PSOs)	
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.



Program Outcomes (POs)	
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)CBCS Pattern
(For the students admitted during the academic year 2023 –2024 onwards)
Scheme of Examination

Part	Title of the Course	Hours/ week	Examination				Credits
			Duration in Hours	CIA	ESE	Total	
FIRST SEMESTER							
I	Language-I	6	3	25	75	100	4
II	English-I	6	3	25	75	100	4
III	Core I – Principles of Accountancy	6	3	25	75	100	4
III	Core II–Business Organization & Office Management	6	3	25	75	100	4
III	Allied Paper I – Agricultural Economic of India	4	3	20	55	75	3
IV	Environmental Studies #	2	3	-	50	100	2
	Total	30		120	405	525	21
SECOND SEMESTER							
I	Language-II	6	3	25	75	100	4
II	English-II	4	3	25	25	50*	2
	Language Proficiency for employability	2		25	25	50* *	2
II	http://kb.naanmudhalvan.in/special:Filepath/Cambridge_Course_details.Pdf						
III	Core III – Financial Accounting	6	3	25	75	100	4
III	Core IV – Principles of Marketing	6	3	25	75	100	4
III	Allied Paper II – Economic Analysis	4	3	20	55	75	3
IV	Value Education – Human Rights #	2		-	50	50	2
	Total	30		145	380	525	
THIRD SEMESTER							
I	Language-III	4	3	25	75	100	4
II	English-III	4	3	25	75	100	4

III	Core V – Higher Financial Accounting	5	3	25	75	100	4
III	Core VI – Fundamentals of Investment	4	3	20	55	75	3
III	Core VII – Principles of Management	4	3	20	55	75	3
III	Allied: III - Mathematics for Business	4	3	20	55	75	3
IV	Skill based Subject -1: Business Application Software-I	3	3	25	25	50 @	2
IV	Tamil @ / Advanced Tamil # (or) Non-Major Elective-I Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	3		50	50	2
Total		30		160	465	625	23

FOURTH SEMESTER							
I	Language-IV	4	3	25	75	100	4
II	English-IV	4	3	25	75	100	4
III	Core VIII– Accounting for Corporate	4	3	25	75	100	4
III	Core IX – Computer Applications in Business	3	3	20	55	75	3
III	Core X – Business law	3	3	20	55	75	3
III	Core XI – Executive Business Communication	3	3	20	55	75	3
III	Allied : IV : Statistics for Business	4	3	20	55	75	3
IV	Skill based Subject-2: Naan Mudhalvan –Office Fundamentals	3	-	25	25	50*	2
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II: General Awareness #	2		-	50	50	2
Total		30	30	180	520	700	28
FIFTH SEMESTER							
III	Core XII – Accounting for public sector	6	3	25	75	100	4
III	Core XIII – Banking Law and Practices	5	3	25	75	100	4
III	Core XIV – Cost Accounting	5	3	25	75	100	4
III	Core XV – Income Tax Law and Practice	6	3	25	75	100	4

III	Elective –I:Principles of Management	5	3	20	55	75	3
IV	Skill based Subject-3: Business Application Software-II	3	3	25	25	50	2
Total		30		145	380	525	21
SIXTH SEMESTER							
III	Core XVI – Management Accounting	6	3	25	75	100	4
III	Core XVII - Principles of Auditing	5	3	25	75	100	4
III	Core XVIII - Indirect Taxes	5	3	20	55	75	3
III	Core XIX - Computer Applications in business using EXCEL -Practical-II	3	3	20	55	75	3
III	Elective –II :	4	3	20	55	75	3
III	Elective–III :	4	3	20	55	75	3
IV	Skill based subject IV : Naan Mudhalvan- Fintech Course 2 (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in /Bharathiar_University-(BU)	3	3	25	25	50	2
	Extension Activities @	-	-	50	-	50	2
TOTAL		30		205	395	600	26
GRAND TOTAL		180		980	2520	3500	140

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

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

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Business Finance
	B	Brand Management
	C	Fundamentals of Insurance
Elective – II	A	Entrepreneurial Development
	B	Supply Chain Management
	C	Principles of Web Designing
Elective - III	A	Financial Markets 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	6	-	-	4
Pre-requisite	Basic knowledge in accountancy	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To enable the students to learn basic Principles of Accountancy. 2. To make the students skillfully to prepare and present the final accounts of sole trader. 3. To promote knowledge about Bill of Exchange, Average Due date and Account Current. 4. To provide knowledge about consignment and joint ventures 5. To gain knowledge about bank reconciliation statement and accounting for professionals 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Nature of Accounting	17-- hours			
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.					
Unit:2	Final Accounts	18-- hours			
Final accounts of a sole trader with adjustments – Errors and rectification					
Unit:3	Bill of Exchange and Account Current	17-- hours			
Bill of exchange- Accommodation bills – Average due date – Account current					
Unit:4	Consignments and Joint Ventures	19-- hours			
Accounting for consignments and Joint ventures					
Unit:5	Bank Reconciliation Statement	18-- hours			
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.					

Unit:6	Contemporary Issues	1 hour
Expert lectures, online seminars – webinars		
Total Lecture hours		90-- hours
Text Book(s)		
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy	
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,	
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons	
Reference Books		
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers	
2	A.Murthy -Financial Accounting – Margham Publishers	
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companies	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://onlinecourses.swayam2.ac.in/nou20_cm03/preview	
2	https://nptel.ac.in/content/storage2/110/101/110101131/MP4/mod05lec22.mp4	
3	https://youtu.be/jh_OkSIjpH8	
Course Designed By:		

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

Course code	TITLE OF THE COURSE		L	T	P	C
Core- 2	Business organization and office management		6	-	-	4
Pre-requisite	Basic knowledge in management		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To understand different forms of organization 2. To understand various factors affecting business organization and functioning of stock exchange 3. To provide insight about office functioning, data processing system and EDP 4. To gain knowledge about the office layout and office accommodation 5. To enrich knowledge about Data Processing Systems 						
Expected Course Outcomes:						
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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Business				18-- hours	
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.						
Unit:2	Sources of Finance				18-- hours	
Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.						
Unit:3	Stock Exchange				18-- hours	
Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.						
Unit:4	Office Accomodation				18-- hours	
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing						
Unit:5	Data Processing Systems				16-- hours	
Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90-- hours
Text Book(s)		
1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons	
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,	
3	Saksena – Business Administration and Management – Sahitya Bhavan	
Reference Books		
1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons	
2	R.K.Chopra – Office Management – Himalaya Publishing House	
3	J.C.Deneyer - Office Management	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://nptel.ac.in/content/storage/110/102/110102016/MP4/mod01lec01.mp4	
2	B. https://youtu.be/xwu1_gx1IsY	
3	C. https://youtu.be/GglMplKRml	
Course Designed By:		

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

Course code			L	T	P	C
Allied - 1	Agricultural Economy of India		4			3
Pre-requisite	Basic knowledge in Agricultural Economy		Syllabus Version		2021-2022	
Course Objectives:						
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						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the Agricultural Economy of the India and measure the development of agriculture in India					K2
2	Identify the problems and prospects of Indian agriculture and importance of green revolution.					K2
3	Study the agricultural marketing, pricing and their effect marketing system					K2
4	Outline the land tenure and land ceiling system in India					K1
5	Understand the role of agricultural banks for rural economic development					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						12—hours
Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.						
Unit:2						12—hours
Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.						
Unit:3						12—hours
Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.						
Unit:4						12—hours
Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.						

Unit:5		11—hours
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.		
Unit:6	Contemporary Issues	1 hour
Expert lectures, online seminars – webinars		
	Total Lecture hours	60-hours
Text Book(s)		
1	Indian Agriculture : Problems, Progress and Prospects - Sankaran S	
2	Indian Economy - Ruddar Dutt and Sundaram	
Reference Books		
1	The Indian Economy - Dhingra	
2	Indian Economic Problems - Alak Ghosh	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	M	S	S	S	S
CO5	S	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		6	-	-	4
Pre-requisite	Basic knowledge in Accounting		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To explore various methods of calculating and recording depreciation To provide understanding about royalties and investment accounts To offer an idea about single entry system of accounts To promote knowledge about department and branch accounting To facilitate knowledge about hire purchase and installment system of accounting 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Depreciation				18-- hours	
Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provision.						
Unit:2	Investment Accounts and Royalty				18-- hours	
Investment accounts – Royalty excluding Sublease						
Unit:3	Single Entry System				16-- hours	
Single Entry system-meaning and features-Statement of affairs method and Conversion method						
Unit:4	Departmental and Branch Accounts				18-- hours	
Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches						
Unit:5	Hire Purchase and Installment Systems				18-- hours	
Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
Total Lecture hours					90-- hours	

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

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

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 4	Principles of Marketing	6	-	-	4
Pre-requisite	Basic knowledge in marketing	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To conceptualize an idea about marketing and related terms 2. To provide insight about various functions of marketing 3. To understand various concepts relating to consumer behavior 4. To promote knowledge about the components of marketing mix 5. To understand emerging marketing trends and regulatory mechanisms 					
Expected Course Outcomes:					
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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Modern Marketing	18 -- hours			
Marketing –Definition of market and marketing–Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing					
Unit:2	Marketing Functions	18-- hours			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information					
Unit:3	Consumer Behaviour	18-- hours			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing					
Unit:4	Marketing Mix and Channels of Distribution	18-- hours			
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context					
Unit:5	Consumerism	16-- hours			
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90- hours
Text Book(s)		
1	Marketing Management - Rajan Sexena	
2	Principles of Marketing - Philip Kotler & Gary Armstrong	
3	Marketing Management - V.S. Ramasamy and Namakumari	
Reference Books		
1	Marketing - William G. Zikmund & Michael D'Amico	
2	Marketing - R.S.N. Pillai & Bagavathi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://youtu.be/uTifDBH80HU	
2	B.https://youtu.be/n8M00vmp6v0	
3	C.https://youtu.be/9OS6Q83n4YI	
Course Designed By:		

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

Course code		L	T	P	C
Allied Paper-II	Economic Analysis	4			3
Pre-requisite	Basic knowledge in Economics	Syllabus Version		2021-2022	
Course Objectives:					
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.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand The Fundamentals of Micro Economic And Theory Consumer Behaviour				K2
2	Learn the concepts of demand and elasticities of demand				K2
3	Understand theories of production, cost and revenue concepts				K2
4	Analyse the price and output determination under various market structures				K4
5	Acquire knowledge on theories of productivity and wages				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1					12—hours
SCOPE AND METHODOLOGY: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics.					
Unit:2					11—hours
ELEMENTS OF DEMAND : Demand Analysis – Demand Schedule – Law of Demand – Demand Curve – Elasticity of Demand – Price, Income and Cross – Consumer's Surplus.					
Unit:3					12—hours
THEORY OF PRODUCTION: Factors of Production – Law of Diminishing Returns – Law of Variable Proportions – Return to Scale – Law of Supply - Cost and Revenue – Concepts and Curves.					
Unit:4					12—hours
PRODUCT PRICING : Market Definition – Types – Equilibrium Under Perfect Competition of Firm and Industry – Pricing – Pricing Under Perfect Competition, Monopoly – Price Discrimination – Pricing Under Monopolistic Competition – Pricing under Oligopoly.					
Unit:5					12—hours
FACTOR PRICING – Marginal Productivity Theory – Theories of wages, rent, interest and profit.					
Unit:6	Contemporary Issues				1 hour

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

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	M	S	M	S	S
CO5	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	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide insight about maintaining partnership accounts To promote understanding about maintaining books of accounts at the time of retirement To enrich the understanding about dissolution and insolvency of partnership To facilitate knowledge about individual insolvency and claims To promote knowledge about human resource and inflation accounting 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Admission of Partner	15-- hours			
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.					
Unit:2	Retirement of Partner	15-- hours			
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only.					
Unit:3	Dissolution and Insolvency of Partners	15-- hours			
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.					
Unit:4	Insolvency of Individuals and Firms	15-- hours			
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss					
Unit:5	Types of Accounting	13-- hours			
Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					75—hours

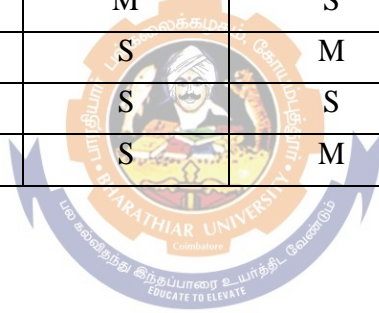
Text Book(s)	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, NewDelhi.
2	Reddy & Murthy, "Financial Accounting", Margham Publicatuions, Chennai, 2004.
3	Dr. M. A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi.
Reference Books	
1	Gupta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

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

Course code	TITLE OF THE COURSE		L	T	P	C
Core- 6	Fundamentals of Investment		4	-	-	3
Pre-requisite	Basic knowledge in investments and capital market		Syllabus Version		2020-21	
Course Objectives:						
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						
Expected Course Outcomes:						
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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Investment				12—hours	
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						
Unit:2	Capital Market				12—hours	
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.						
Unit:3	Fundamental and Technical Analysis				12—hours	
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.						
Unit:4	Investment Alternatives				12-- hours	
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.						
Unit:5	Portfolio Management				11-- hours	
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.						
Unit:6	Contemporary Issues				1 hour	
Expert lectures, online seminars – webinars						
Total Lecture hours					60-- hours	

Text Book(s)	
1	Investment Management - Francis Cherunilam
2	Investment Management - Khan and Jain
Reference Books	
1	Investment Management - Preeti Singh
2	Investment Management - V.K.Bhalla
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/ope5Y3Mrsaw
2	B. https://youtu.be/GycmdLv7mUQ
4	C. https://youtu.be/kypUtUsWvUs
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	-	-	3
Pre-requisite	Basic knowledge in management		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To provide understanding about basic terminologies of management To explore the fundamental principles, process and steps in management To develop knowledge about organizing different functions in management To explore the concept of motivation in organizational context To generate ideas about effective communication in the business 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Management				12—hours	
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.						
Unit:2	Planning and Decision Making				12—hours	
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.						
Unit:3	Nature of Organization				12—hours	
Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.						
Unit:4	Motivation				12—hours	
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.						
Unit:5	Techniques of Management				11—hours	
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.						

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

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

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

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

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

S- Strong; M-Medium; L-Low

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

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

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

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



***Fourth
Semester***

Course code	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	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To provide basic understanding about the accounts relating to shares To promote the knowledge about redemption of shares and debentures To analyze the final accounts of companies To explore various methods for the valuation of goodwill To assist in preparation of books of accounts during liquidation of companies 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1	Issue of Shares					12-- hours	
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting							
Unit:2	Preference Shares and Debentures					12-- hours	
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.							
Unit:3	Final Accounts					12-- hours	
Final Accounts of Companies - Calculation of Managerial Remuneration.							
Unit:4	Valuation of Goodwill and Shares					11-- hours	
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.							
Unit:5	Liquidation of Companies					12-- hours	
Liquidation of Companies - Statement of Affairs -Deficiency a/c.							
Unit:6	Contemporary Issues					1 hour	
Expert lectures, online seminars – webinars							
					Total Lecture hours	60-- hours	

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

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

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

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

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

Course code	TITLE OF THE COURSE		L	T	P	C
Core- 10	Business law		3	-	-	3
Pre-requisite	Basic knowledge in law		Syllabus Version		2020-21	
Course Objectives:						
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						
Expected Course Outcomes:						
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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Contract				9-- hours	
LAW OF CONTRACT 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						
Unit:2	Agreement				9-- hours	
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						
Unit:3	Discharge of Contract				9-- hours	
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						

Unit:4	Contract of Sale	9-- hours
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.		
Unit:5	Creation of Agency	8- hours
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		
Unit:6	Contemporary Issues	1 hour
Expert lectures, online seminars – webinars		
Total Lecture hours		45—hours
Text Book(s)		
1	M.C Shukla- A manual of mercantile law	
2	Venkatesan - Hand Book of Mercantile Law	
Reference Books		
1	N.D.Kapoor--- Elements of Mercantile Law	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://youtu.be/TSyoHKFiw_0	
2	B.https://youtu.be/FmqYLM-c2s4	
3	C.https://youtu.be/oqcAeqwa8C8	
Course Designed By:		

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

Course code	TITLE OF THE COURSE		L	T	P	C
Core- 11	Executive Business Communication		3	-	-	3
Pre-requisite	Basic knowledge in business communication		Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To provide information on effective business communication and techniques to respond to business queries. To provide knowledge about trade enquiries and execution of orders To promote knowledge about banking correspondence To equip knowledge about the company secretarial correspondence To provide the insight knowledge about the various types of interviews 						
Expected Course Outcomes:						
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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Business Communication				10-- hours	
Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.						
Unit:2	Business Letters				8-- hours	
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.						
Unit:3	Correspondence Letters				9-- hours	
Banking Correspondence - Insurance Correspondence - Agency Correspondence.						
Unit:4	Company Correspondence Letters				8-- hours	
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)						
Unit:5	Skill Development				8-- hours	
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						

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

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

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

Unit:5	INTERPOLATION	11 hours
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Statistical Methods by S.P. Gupta	
2	Business Mathematics and Statistics by P. Navaneetham	
3	Statistics by R.S.N. Pillai and V. Bagavathi	
Reference Books		
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor	
2	Applied General Statistics by Frederick E.Croxtan and Dudley J. Cowden	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
Course Designed By:		

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

S- Strong; M-Medium; L-Low

Course code		L	T	P	C
Skill Based subject-2	Computer Applications: MS Word And MS Excel Practical - I	3	-	-	3
Pre-requisite	Basics knowledge in MS Word and MS Excel	Syllabus Version	2020-21		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on MS- office 3. Know the database maintenance in every type of applications. 4. Develop the programs in Ms-word and Ms-excel. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2			
2	Create customers list using mail merge for sending letters to the respondents at a time.	K6			
3	Generate the database using MS-Word and excel.	K3			
4	Execute and apply various statistical tools available in Ms-excel for the business enterprise transactions.	K4			
5	Apply various statistical tools available in Ms-excel for the business enterprise transactions	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
MS WORD					
30 hours					
<ol style="list-style-type: none"> 1. Create the front page of a News Paper. 2. Type a document and perform the following: <ol style="list-style-type: none"> i. Change a paragraph into two column cash book. ii. Change a paragraph using bullets (or) numbering format. iii. Find any word and replace it with another word in document. 3. Prepare a class time table using a table menu. 4. Prepare a mail merge for an interview call letter. 5. Create a resume wizard. 6. Design a cheque book of a bank. 7. Create a table with the following field name: EMP-no, Emp-name, designation, department, experience 					
MS EXCEL					
30 Hours					
<ol style="list-style-type: none"> 1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result). 2. Design a chart projecting the cash estimate of a concern in the 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
Core- 12	Accounting for Public Sector	6	-	-	4
Pre-requisite	Basic knowledge in Company Accounts	Syllabus Version		2020-21	
Course Objectives:					
<ol style="list-style-type: none"> To understand the concept of mergers and acquisitions To familiarize with holding company accounts To prepare the final accounts of banking companies To prepare the accounts of insurance companies To assist in the preparation of electricity companies accounts 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts and methods of preparing accounts under mergers and acquisitions				K1
2	Understand various methods of preparing holding company accounts				K2
3	Understand various methods of preparing and assessing final accounts of banking companies				K2
4	Analyze the final accounts of insurance companies				K4
5	Evaluate the accounting statements of electricity companies				K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Amalgamation and Absorption	15-- hours			
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction					
Unit:2	Holding Company Accounts	20-- hours			
Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).					
Unit:3	Banking Company Accounts	20-- hours			
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.					
Unit:4	Insurance Company accounts	14-- hours			
Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000					
Unit:5	Accounts for Electricity Companies and Accounting Standards	19-- hours			
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					90-- hours

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

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	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	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To provide knowledge about the working of banking industry 2. To promote knowledge about the various types of deposits 3. To familiarize the lending policies of commercial bank 4. To understand the basic understanding of loan disbursement policies of banks 5. To provide insights about various documents used in banking services 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Banking regulation Act 1949				15-- hours	
Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account.						
Unit:2	Process of Banking				13-- hours	
Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying banker – banker lien.						
Unit:3	Process of Cheque				15-- hours	
Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.						
Unit:4	Commercial Bank				15-- hours	
Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.						
Unit:5	Process of Bill				15-- hours	
Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
					Total Lecture hours	75-- hours

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

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	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	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To understand the concept and various components of costing To provide knowledge about the different levels of material control To promote knowledge about various systems of wage payment and classification of overheads To assist preparation of accounts under process costing To familiarize with the techniques of operating costing 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recall various concepts of costing and costing methods						K1
2	Understand the various levels of material control						K2
3	Apply innovative 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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1							
Nature of Cost Accounting			15-- hours				
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.							
Unit:2							
Material Control			15-- hours				
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.							
Unit:3							
Title of the Unit (Capitalize each Word)			15-- hours				
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.							
Unit:4							
Process Costing			15-- hours				
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).							
Unit:5							
Methods of Costing			13-- hours				
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.							

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

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

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

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

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



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

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

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

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



***Sixth
Semester***

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

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

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	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			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To understand the various concepts of auditing and audit programmes To promote the knowledge about the procedure for the conduct of internal audit To provide knowledge about the Verification and Valuation of Assets and Liabilities To familiarize with the process of audit of Joint stock companies To understand the process of investigation and Electronic Auditing 						
Expected Course Outcomes:						
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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Nature of Auditing			15-- hours			
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes						
Unit:2						
Internal Control and Audit			15-- hours			
Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.						
Unit:3						
Verification and Valuation of Assets and Liabilities			15-- hours			
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.						
Unit:4						
Company Auditor			15-- hours			
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.						
Unit:5						
Investigation			13-- hours			
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.						

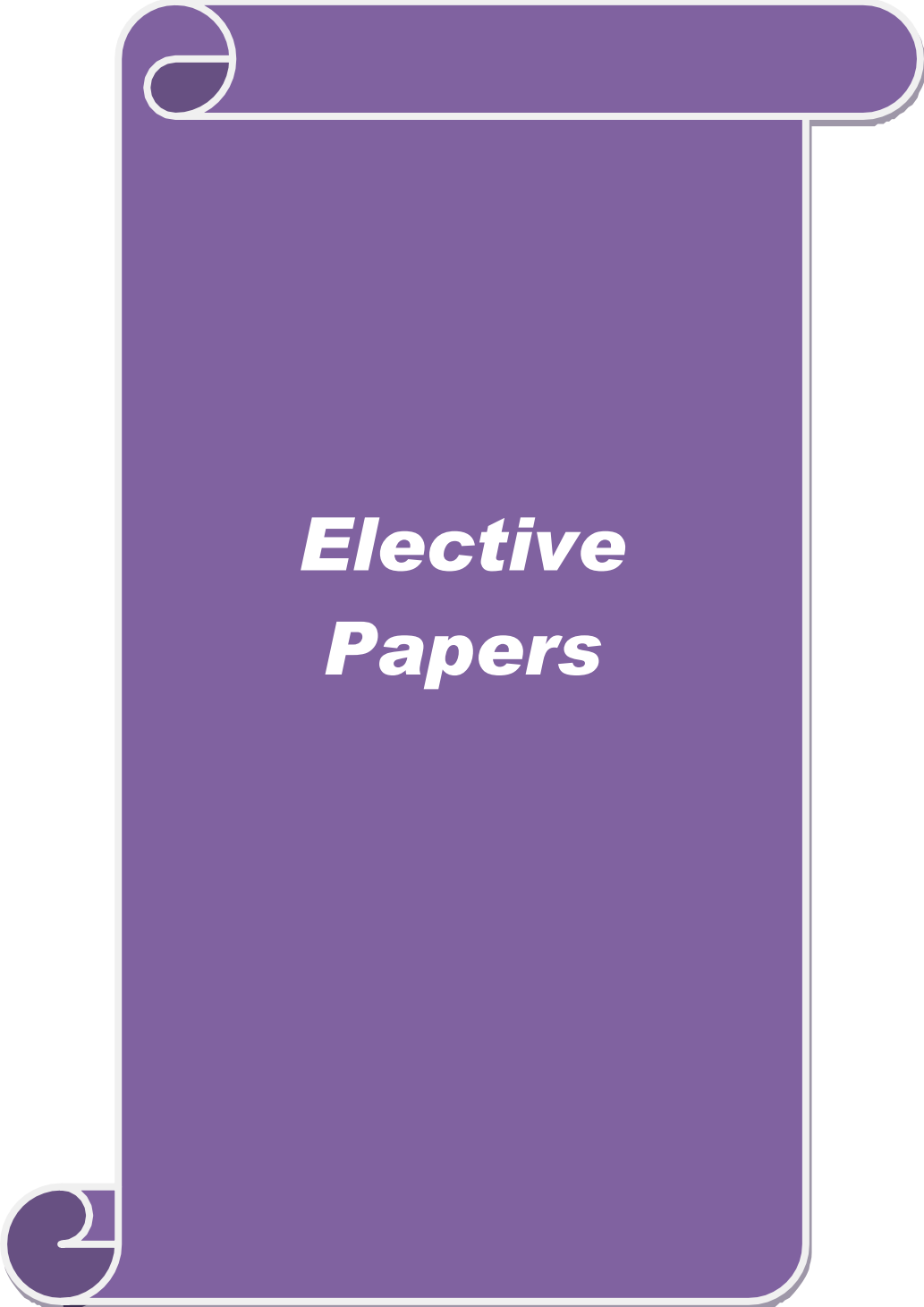
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75-- hours
Text Book(s)		
1	B.N. Tandon, “Practical Auditing”, S Chand Company Ltd	
Reference Books		
1	.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London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

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

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 18	Indirect taxes	5	-	-	3
Pre-requisite	Basic knowledge in tax	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To understand the applicability of indirect taxes in India 2. To familiarize with the calculation and execution of goods and service tax in India 3. To provide knowledge about the Levy and Collection under GST 4. To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act 5. To understand the working of custom law in India 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts relating to Indirect tax regime in India				K1
2	Analyze the concept and applicability of GST in businesses				K4
3	Compare the GST regime with other indirect tax laws prior to it				K2
4	Implement GST system in own business and other prototypes				K3
5	Apply the custom law and related duties and taxes				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1					
Nature of Tax				15—hours	
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues					
Unit:2					
Good and Services Tax				13—hours	
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.					
Unit:3					
Levy and Collection of GST				15—hours	
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.					

Unit:4	Integrated Goods and Services Tax Act	15—hours
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.		
Unit:5	Customs Laws in India	15—hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75—hours
Text Book(s)		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R. Parameswaran and P. Viswanathan, Kavin Publications, Coimbatore.	
Reference Books		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=v9M58U_tPU	
2	https://www.youtube.com/watch?v=wITmee8AMA	
3	https://www.youtube.com/watch?v=a_hqVj_3YLc	
Course Designed By:		

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



***Elective
Papers***

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

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management – Saravanavel
Reference Books	
1	Financial Management - L.Y. Pandey
2	Financial Management - M.Y. Khan and Jain
3	Financial Management - S.C. Kuchhal
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=jzgQ5o-FUIo
2	https://www.youtube.com/watch?v=9JPCSD4rCok
3	https://www.youtube.com/watch?v=WEDlj9JBTC8
Course Designed By:	

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

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

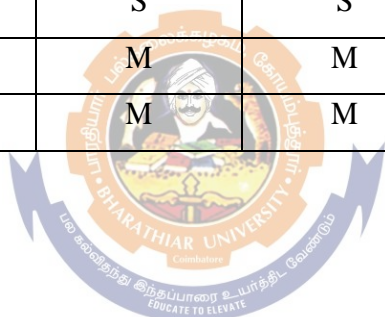
Text Book(s)	
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002
3	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
Reference Books	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=nwc68CNaxTM&list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08
2	https://www.youtube.com/watch?v=cXZSjV_DVqg&list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08&index=2
3	https://www.youtube.com/watch?v=nz3uCrCU1To&list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08&index=3
Course Designed By:	

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

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

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

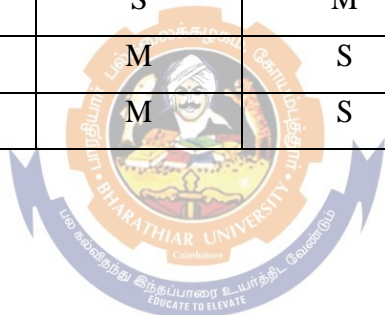
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	M	S	S
CO3	S	S	S	M	M
CO4	S	M	M	S	M
CO5	S	M	M	S	S



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

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

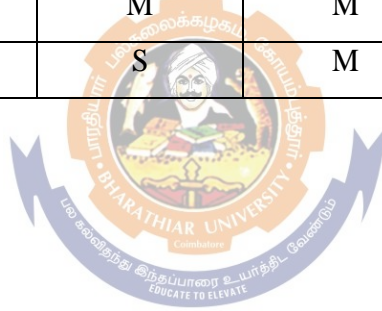
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
C01	M	S	M	S	S
C02	S	S	S	S	S
C03	S	S	M	M	S
C04	M	M	S	S	S
C05	S	M	S	S	S

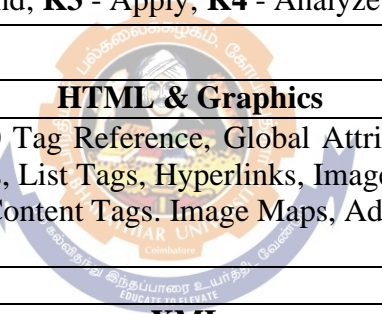


Course code	TITLE OF THE COURSE	L	T	P	C
Elective 5	Supply Chain Management	4	-	-	4
Pre-requisite	Basic knowledge in marketing	Syllabus Version		2020-21	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the importance of supply chain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

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

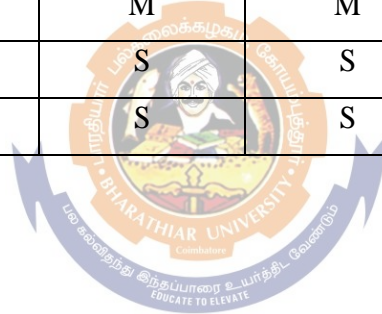
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	S
CO3	S	S	S	S	S
CO4	S	M	M	S	M
CO5	S	S	M	S	S



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

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

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	S	S
CO3	S	M	M	S	S
CO4	S	S	S	S	M
CO5	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	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of financial market To analyze the working and components of corporate securities market To evaluate the functioning of stock exchanges in India To evaluate the role of banks and intermediaries in financial market To provide insights about the new models and innovative trends in financing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	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
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1					
Nature of Financial Markets				13-- hours	
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.					
Unit:2					
Markets and Merchant Banking				15-- hours	
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
Unit:3					
Stock Exchange				15-- hours	
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
Unit:4					
Banks and Financial Intermediaries				15-- hours	
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
Unit:5					
Sources of Financing				15-- hours	
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75-- hours
Text Book(s)		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
3	Financial Management - M.Y. Khan and Jain	
4	Financial Management Theory and Practice - Prasanna Chandra	
Reference Books		
1	Financial Management - L.Y. Pandey	
2	Financial Management - S.C. Kuchhal	
3	Principles of Financial Management - S.N. Maheshwari	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=tDHwUh8fbsQ&list=RDCMUCL9No2CVecC_8WazyduwHaw&start_radio=1&t=2	
2	https://www.youtube.com/watch?v=fLBZb_v0ewM&list=RDCMUCL9No2CVecC_8WazyduwHaw&index=2	
3	https://www.youtube.com/watch?v=mX9nd0eQ-6g&list=RDCMUCL9No2CVecC_8WazyduwHaw&index=3	
Course Designed By:		

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

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

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

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

