B. Com. Banking & Insurance

Syllabus

AFFILIATED COLLEGES

Program Code: 2AB

2021 – 2022

BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The **B. COM B&I** program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	To take up a higher level job in banking and insurance sector
PEO2	Get thorough knowledge in the services offered by Banks and Insurance sector
PEO3	Practical exposure in the banking and insurance field helps them to take up a challenging jobs
PEO4	Able to act as a consultant in the areas of banking and insurance
PEO5	Able to develop required software in the ICT era

Program Specific Outcomes (PSO)	
After the successful completion of **B.COM B&I** program, the students are expected to	
PSO1	Pursue higher education with either Banking or Insurance as specialization
PSO2	Work as a financial risk manager by undergoing training in the reputed companies
PSO3	Take a job as an accountant
PSO4	It helps to attain a better career path
PSO5	Take up a relevant job

Program Outcomes (POs)	
After the successful completion of **B.COM B&I** program, the students are expected to	
PO1	Know the functions and services of Banking industry
PO2	Analyse the policies offered by Insurance industry
PO3	Determine the risk involved in the Insurance
PO4	Update the latest innovations made in Banking and Insurance companies
PO5	Can take up a PG degree

B.COM (BANKING AND INSURANCE)

(For the students admitted during the academic year 2021 – 22 onwards)

Part	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
	FIRST SEMESTER						
I	Language-I	4	6	-	50	50	100
II	English-I	4	6	-	50	50	100
III	Core I – Principles of Accounting	4	5	-	50	50	100
III	Core II – Indian Banking System	4	5	-	50	50	100
III	Allied Paper I : Business Mathematics	4	6	-	50	50	100
IV	Environmental Studies #	2	2	-	-	50	50
		22	**30**	-	250	300	550
	SECOND SEMESTER						
I	Language-II	4	6	-	50	50	100
II	English-II	4	6	-	50	50	100
III	Core III – Financial Accounting	4	5	-	50	50	100
III	Core IV – Fundamentals of Insurance	4	5	-	50	50	100
III	Allied Paper II : Statistics for Business	4	6	-	50	50	100
IV	Value Education – Human Rights #	2	2	-	-	50	50
		22	30	-	250	300	550
	THIRD SEMESTER						
III	Core V – Corporate Accounting	4	6	-	50	50	100
III	Core VI – Fundamentals of Entrepreneurship	4	6	-	50	50	100
III	Core VII – Banking Law and Practice	4	7	-	50	50	100
III	Allied : III - Business Economics	4	6	-	50	50	100
V	Skill Based Subject-1 : Business Regulatory Frame Work	3	3	-	30	45	75
IV	Tamil @ / Advanced Tamil# (OR) Non-major elective - I (Yoga for Human Excellence) # / Women's Rights#	2	2	-	50		50
		21	**30**	**-**	**230**	**295**	**525**

	FOURTH SEMESTER						
III	Core VIII – Merchant Banking	4	5	-	30	45	75
III	Core IX – Financial Management	4	5	-	50	50	100
III	Core X – Financial Services	4	5	-	30	45	75
III	Core XI – Cost Accounting	4	4	-	50	50	100
III	Core XII – **Company Law**	2	3		30	45	75
III	Allied : IV : Principles of Management	3	3	-	50	50	100
V	Skill Based Subject-2 : **Naan Mudhalvan-Office Fundamentals http://kb.naanmudhalvan.in /Bharathiar_University_(BU)**	2	3	-	25	25	50
IV	Tamil@ /Advanced Tamil # (or)Non-major elective – II : General Awareness #	2	2	-		50	50
	Total	**25**	**30**		**265**	**360**	**625**
	FIFTH SEMESTER						
III	Core XIII – Computer Application in Business	4	6	-	50	50	100
III	Core XIV– Commercial Bank Management	4	5	-	50	50	100
III	Core XV – Marketing Management	4	6	-	50	50	100
III	Core XV – : Insurance Management	4	5	-	50	50	100
III	Elective –I : A. Business Environment B. Business Finance C. Computer application Practical - I	4	5	-	50	50	100
IV	Skill Based Subject-3 : Income Tax law and Practice	3	3	-	30	45	75
	Total	**23**	**30**		280	295	**575**
	SIXTH SEMESTER						
III	Core XVI – Management Accounting	4	6	-	50	50	100
III	Core XVII - Principles of Auditing	4	4	-	50	50	100
III	Core XVIII - Executive Business Communication	3	3	-	30	45	75
III	Core XIX – Micro Finance	3	3	-	50	50	100

III	Core: Subject-4 :Insurance Legislative Framework	3	3	-	50	50	100
V	A Elective –II : A. Brand Management B. Supply Chain Management Computer applicationPractical - II	3	4				
V	Elective –III :	3	4	-	50	50	100

	A. Cyber law B. Advertisement and sales promotion C. Project work						
IV	**Skill based Subject-4 : Naan Mudhalvan - Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bharathiar_University_(BU)**	2	3		**25**	**25**	**50**
V	Extension Activities @	2	-	-	50	-	50
	Total	**27**	**30**		**355**	**320**	**675**
	Total	**140**					**3500**

ONLINE COURSES							
	Courses Offered By Swayam**	2					
Swayam will be implemented from next year							

List of elective courses colleges can choose from

Elective – I	A	Business Environment
	B	Business Finance
	C	Computer application Practical - I
Elective – II	A	Brand Management
	B	Supply Chain Management
	C	Computer application Practical - II
Elective – III*	A	Cyber law
	B	Advertisement and sales promotion
	C	Project work

Value added courses: Minimum 2 and Maximum 5 for each Department for entire program-It is optional for affiliated colleges.
Job oriented certificate courses: Two courses (Each Department for entire program)- It is optional for affiliated colleges

First
Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core I		PRINCIPLES OF ACCOUNTING	4	-	-	4
Pre-requisite		Higher Secondary Level - Basic concepts of Final Accounts	Syllabus Version			2021-2022

Course Objectives:

The main objectives of this course are to:

1. To enhance the students with practical knowledge of book keeping and accounting
2. familiarize the procedure for preparing final accounts
3. learn about the instrument in Bill of Exchange
4. give on understanding about consignment and joint venture
5. learn the procedure for non trading concerns

Expected Course Outcomes:

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

1	Recall the fundamental concepts of accounting, book keeping and prepare various books of accounts	K1
2	Apply the concepts and preparing final accounts statement	K3
3	Familiarise Bills of exchange and its transaction including Accommodation bills	K2
4	Gain knowledge on Consignment accounts	K2
5	Understand Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations	K2

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

Unit:1	Introduction to Accounting	15 hours

Fundamentals of Book-keeping - Accounting Concepts and Conventions. Journal - Ledger - Subsidiary books - Trail balance - Preparation of bank reconciliation statement - Errors and their rectification.

Unit:2	Final Accounts	15hours

Apportionment of capital and revenue expenditure - Significance and methods of Inventory valuation - Final accounts of sole trader with adjustments.

Unit:3	Bills of Exchange	15 hours

Bills of exchange - Accommodation bills - Average due date - Account current.

Unit:4	Consignment & Joint Venture	15 hours

Accounting for consignments and joint ventures

Unit:5	Accounts for Non-Profit Organization	13hours
Accounts of non-profit organizations - receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals.		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, - webinars		
	Total Lecture hours	**75 hours**

Distribution of Marks: 20% Theory, 80 % Problems	
Text Book(s)	
1	S. P. Jain & K.L. Narang - Advanced Accountancy.
2	Gupta R.L &Radhaswamy M. - Advanced Accounting.
3	P.C.Tulsian - Financial Accounting, Tata McGraw Hill Publications.
Reference Books	
1	Shukla M.C. &Grewal T.S. – Advanced Accounting.
2	T.S.Reddy& Murthy – Financial Accounting
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Www.academy of accounts.org

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

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core II		INDIAN BANKING SYSTEM	4	-	-	4
Pre-requisite		Higher Secondary Level –Basics of Banking System	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:

1.Acquaint knowledge about the banking system prevailing in India 2.Learn the functions of SBI
3. Understand the acts related to banking regulations
4. Equip with the functions of cooperative banks
5.Learn the working functions of RBI

Expected Course Outcomes:

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

1	Explain the structure of Indian banking system.	K2
2	Outline the History and functions of State Bank of India and its challenges	K2
3	Summarize the various acts related to banking regulation	K2
4	Know about the Regional Rural Cooperative Banks in India and its functions	K2
5	Explain RBI functions, working and policy	K5

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

Unit:1	Introduction to Indian Banking System	15 hours

Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks

Unit:2	State Bank of India & Its Function	15 hours

State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress

Unit:3	Banking Acts	15hours

Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co- operative banks

Unit:4	Regional Rural and Co-Operative Banks	15 hours

Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co-operative banks in rural India; Progress and performance

Unit:5	Reserve Bank of India	13 hours
Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness.		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, - webinars		
	Total Lecture hours	**75 hours**

Text Book(s)	
1	Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta 2
2	Sayers R.S: Modern Banking; Oxford University Press.
3	Panandikar S.G. and Mithani DM: Banking in India; Orient Longman
Reference Books	
1	Prof. Gordon E & Natarajan K: Banking Theory, Law and Practices; Himalaya Publication House, Mumbai
2	Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai
3	Natrarajan and Parameswaran: Indian Banking; S. Chand Company Ltd, New Delhi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Introduction to Banking
2	Introduction to Banking and Financial Markets

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

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER I		BUSINESS MATHEMATICS	4	-	-	4
Pre-requisite		Basics Knowledge On Business Mathematics	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:

1. Understand and apply basics of applications of mathematics in business
2. Make the students to be ready for calculating various interest rates
3. Provide an insight knowledge about Derivatives
4. Make the students to be ready for solving business problems using mathematical operations.
5. Analyze the linear programming problem by using graphical solution.

Expected Course Outcomes:

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

1	Understand the financial functions of business mathematics	K2
2	Know the calculation of interest rates.	K1
3	Aware of Derivative markets and its calculation.	K2
4	Know the basic concepts of addition and multiplication analysis.	K2
5	Analyze the linear programming problem by using graphical solution	K4

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

Unit:1	PROFIT AND LOSS	18 hours

Profit and Loss - Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics

Unit:2	INTEREST RATES	18hours

Interest - Concept of present value, Simple 12 Interest, Compound interest, Amount at the end of period, Equated Monthly Installment (EMI) by reducing and flat interest system, problems..

Unit:3	DERIVATIVES	18 hours

Bond Valuation - Shares - Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, Preferencial shares, Bonus shares, Examples.

Unit:4	MATRIX	17 hours

Matrices and Determinants - Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems

Unit:5	LINEAR PROGRAMMING PROBLEM	16 hours

Linear Programming Problems - Graph of 10 linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables

Unit:6	CONTEMPORARY ISSUES	3 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**75 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.]

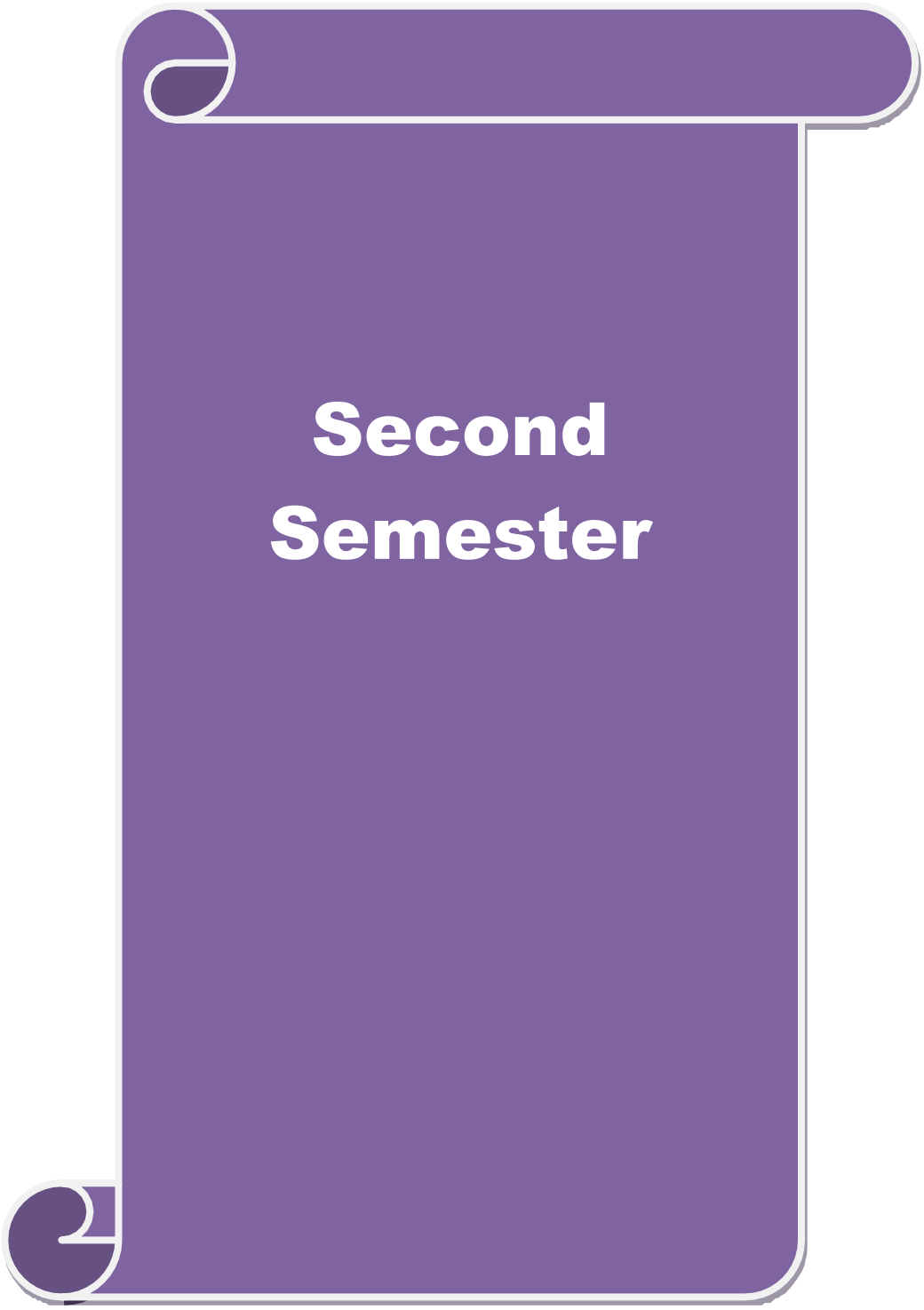
1	https://www.youtube.com/watch?v=qO1SYFZVmhY
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuuc xOLmnRC -Lj3PmzVmKCD
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list =PLX2gX- ftPVXUYjs2g3YiaY0sEfwW-jg5L

Course Designed By:

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low


Second
Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core III		FINANCIAL ACCOUNTING	4	-	-	4
Pre-requisite		Basics of Financial Accounting	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:

1. Provide basic knowledge about the accounting principles and procedures
2. Learn the accounting procedure involved in partnership accounts
3. Understand the methods of depreciation
4. Understand the concept of hire purchase and instalment accounting
5. Learn about insolvency accounts

Expected Course Outcomes:

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

1	Apply the accounting techniques for Partnership Accounts	K3
2	Understand the techniques and procedures on insolvency of partner and conversion of firms	K2
3	Determine the amount of depreciation by applying different methods and also can prepare royalty accounts	K2
4	Demonstrate hire purchase system	K2
5	Explain the reasons for suspending partnership and identify modes of dissolution	K2

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

Unit:1	Introduction to Partnership & Amalgamation	15 hours

Partnership Accounts - V Division of fixed and fluctuating capitals - V past adjustments guarantee of profits -V admission and retirements - V death of partner - V Amalgamation.

Unit:2	Insolvency of Partnership & Sale of Firms	15 hours

Insolvency of partner -V Rule in garner vs Murray -V piecemeal distribution - sales of firms

Unit:3	Depreciation & Royalty Accounts	15 hours

Accounting for Depreciation - Royalties including sub-lease voyage accounts.

Unit:4	Hire Purchase & Installment Accounting	15 hours

Hire Purchase and Installment Accounting

Unit:5	Insolvency Accounts	13 hours

Insolvency Accounts -V Statement of affairs and deficiency accounts -V insolvency of individuals and partnership

Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures,- webinars		
	Total	**75 hours**

Expert lectures, - webinars

Text Book(s)

1	Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2	Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)

Reference Books

1	Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
2	Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)

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

1	www.accountingtools.com
2	www.principlesofaccounting.com
3	www.accountingedu.org

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core IV		FUNDAMENTALS OF INSURANCE	4	-	-	4
Pre-requisite		Higher Secondary Level – Basics of Insurance	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:

1.Impart theoretical base on fundamentals principles of insurance business
2.Learn the procedure to become an insurance agent
3.Learn the functions of insurance agent 4.Equip with the practices of insurance industry
5.Impart knowledge on the types and principles of insurance

Expected Course Outcomes:

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

1	Acquire knowledge on basics of insurance	K1
2	Explain the procedures to be the agent	K2
3	Summarize the various functions of Insurance agent	K2
4	Understand the policies of insurance company	K2
5	Demonstrate the types of insurance	K2

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

Unit:1	Introduction to Insurance	15 hours

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

Unit:2	Insurance Agent – Introduction	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	Insurance Agent – Functions	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	Strategies of Insurance Company	15hours

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	Types of Insurace	13hours
Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures,- 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 principles and practice - Moorthy.A , Margham publications, Chennai.

Reference Books

1	Fundamentals of Insurance- Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai
2	Insurance Regulatory Development Act 1999
3	Life Insurance Corporation Act 1956.

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

	https://www.youtube.com/watch?v=xojTrXb4qTg

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED II		STATISTICS FOR BUSINESS	4			4
Pre-requisite		BASIC STATISTICS FOR BUSINESS	Syllabus Version			2021-2022

Course Objectives:

The main objectives of this course are to:

- To enrich the knowledge in statistics and to solve the statistical problems in analysis of business problems.
- To be familiar with data collection, graphical presentation and classification of tables.
- To inculcate the knowledge of relationship between measures of variation and value deviation.

Expected Course Outcomes:

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

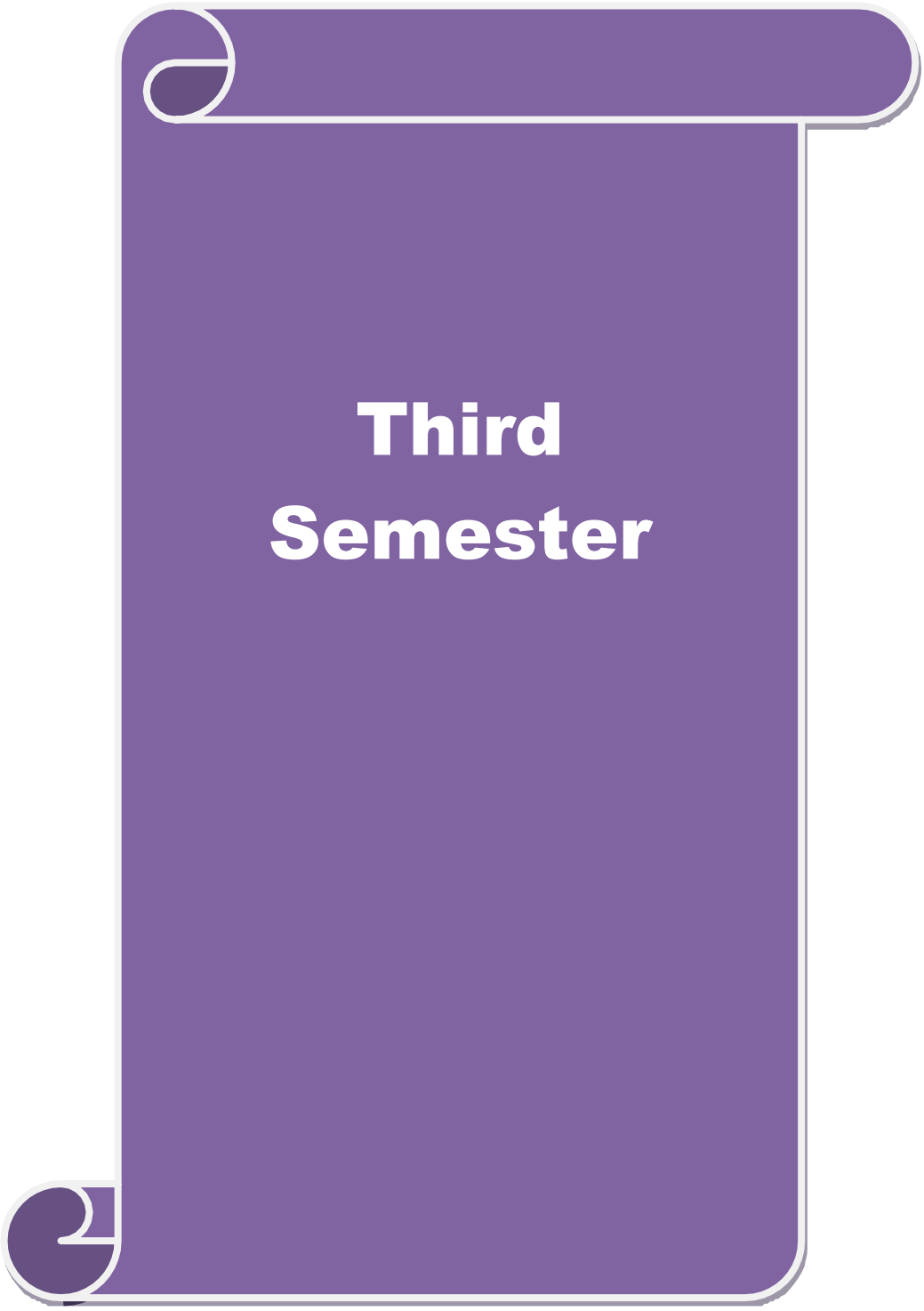
1	Produce appropriate graphical and numerical descriptive statistics for different types of data.	K1
2	Apply statistical concepts to analyze the business problems.	K2
3	Explain the concepts of average and range of data collection.	K2
4	Examine the relationship between the variations.	K4
5	Examine the Correlation and Regression.	K2

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

UNIT –I	**Hours – 12**
Population and Samples - Definition of Statistics, scope of statistics in Industry, Economics, Management Sciences and Social Sciences, Population, Sample SRSWR, SRSWOR, Stratified Sampling (description of Sampling Procedures only)	
UNIT – II	**Hours – 12**
Data Concession and Representation of Raw data, Attributes, Variables, Classification, Frequency curve and Ogive curves, Diagrams - Bar and Sub divided diagram, Pie chart.	
UNIT – III	**Hours - 12**
Measures of Central tendency – Different methods of calculation of Mean, Median, Mode, Geometric Mean and Harmonic Mean – Empirical Relation.	
UNIT - IV	**Hours - 12**
Measures of Dispersion - Absolute and 10 relative measures of dispersion, Range, Coeff. Of range Variance, S. D., Combined SD for two groups only, C. V.	
UNIT - V	**Hours - 12**
Correlation and Regression - Correlation, types of correlation, Scatter diagram, Corr. Coefficient,regression, lines of regression (Statements only)	

Reference Books	
1	Statistical Methods - S. P. Gupta
2	Fundamentals of Statistics - S. C. Gupta and V. K. Kapoor.
3	Statistics (Theory Methods and Applications) - Sancheti and Kapoor.
4	Quantitive Techniques in Business - Dr. A. B. Rao
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

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


Third
Semester

Course code		TITLE OF THE COURSE CORPORATE ACCOUNTING	L	T	P	C
Core V			4	-	-	4
Pre-requisite		Basic concepts of Company Accounts	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:

1. To learn the adjustments related to share capital
2. To have an understanding about the preparation of final accounts
3. Learn the concept of amalgamation and reconstruction
4. Impart knowledge on internal reconstruction
5. Have a practical exposure about the preparation of accounts for insurance company

Expected Course Outcomes:

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

1	To Understand the various adjustments related to share capital	K2
2	Prepare the final accounts of joint stock companies	K3
3	Explain the concept of Amalgamation and & reconstruction and Prepare the accounts of companies undergoing amalgamation and external reconstruction	K2
4	Prepare the accounts of companies on the event of internal reconstruction	K2
5	Prepare final accounts of Banking Companies and insurance companies	K3

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

Unit:1	**Company Accounts - Introduction**	**18 hours**

Issue of Shares, forfeiture, and re-issue of shares; redemption of preference of shares; issue and redemption of debentures

Unit:2	**Final Accounts**	**18 hours**

Final accounts: excluding computation of management remuneration, and disposal or profit.- Valuation of goodwill and shares

Unit:3	**Amalgamation & Re-Construction**	**18 hours**

Accounting for amalgamation of companies as per Indian Accounting Standard14; Accounting for internal reconstruction-excluding inter-company holdings and the re-construction schemes

Unit:4	**Accounts for Banking Company**	**17 hours**

Banking Company Accounts

Unit:5	**Accounts for Insurance Company**	**17 hours**

Insurance company Accounts

Unit 6	**contemporary issues**	**2 hours**
	Expert lectures and webinars	
Total hours		**90 hours**

Distribution of Marks: 20% Theory, 80 % Problems

Text Book(s)	
1	Gupta R.L., Radhasamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2	Maheswari S.N: corporate Accounting; vikas Publishing House, New Delhi.
Reference Books	
1	Monga J.R., Ahuja, Girish and Sehgal Ashok Accounting; Mayur Paper Backs, Noida.
2	M.C.Shukla & T.S.Grewal – Advanced Accountancy
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Front accounting – Spoken Tutorial

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

S- Strong; M-Medium; L-Low

Course code		FUNDAMENTALS OF ENTREPRENEURSHIP	L	T	P	C
Core VI		Basic knowledge on Entrepreneurship	4	-	-	4
Pre-requisite			Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:

1. To learn competency required for entrepreneurs
2. To have an idea about the role of small scale industries
3. To learn about the preparation of project
4. To have a knowledge on preparation of business plan
5. To understand the services and functions of financial institutions supporting entrepreneurs

Expected Course Outcomes:

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

1	Acquire knowledge on entrepreneurship and the requirement for entrepreneur	K2
2	Explain the role of Small Scale industries in India and their governing policies	K2
3	Elaborate the steps to be followed to startup a new business venture	K2
4	Design Business plan and by avoiding common pitfalls	K2
5	Summarize the various financial and non-financial assistance providers	K2

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

Unit:1	Introduction to Entrepreneurship	20 hours

Entrepreneurship: Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self competency and its development

Unit:2	Small Scale Industries	18 hours

Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries - definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI-s and the steps taken to solve the problems - Policies governing SSI-s.

Unit:3	Business venture	17 hours

Starting a Small Industry -To understand what constitutes a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. - An overview of the steps involved in starting a business venture - location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - To understand the importance of financial, technical and social feasibility of the project.

Unit:4	Preparing the Business Plan	15 hours
Preparing the Business Plan (BP) - Typical BP format- Financial aspects of the BP- Marketing aspects of the BP- Human Resource aspects of the BP- Technical aspects of the BP- Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP		
Unit:5	**Implementation of the project**	**18 hours**
Implementation of the project - Financial assistance through SFC- s , SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, - Non financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC - Financial incentives for SSI- s , and Tax Concessions - Assistance for obtaining raw material , machinery, land and building and technical assistance - Industrial estates -V role and types		
Unit 6	**Contemporary issues**	**2 hours**
	Expert lectures and seminars	
	Total Lecture hours	**90 hours**

Text Book(s)	
1	Mark. J. Dollinger, Entrepreneurship -V Strategies and Resources, Pearson Edition.
2	Udai Pareek and T.V. Rao, Developing Entrepreneurship
3	S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
Reference Books	
1	Srivastava, A Practical Guide to Industrial Entrepreneurs
2	Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	Startup Entrepreneurship – Coursera
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	M	S	M
CO3	S	M	S	S	S
CO4	S	S	M	S	M
CO5	S	M	S	M	S
S- Strong; M-Medium; L-Low					

Course code		BANKING LAW AND PRACTICE	L	T	P	C
Core VII		KNOWLEDGE IN BANKER AND CUSTOMER	4	-	-	4
Pre-requisite			Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:

1. To familiarize the students with the basic concepts and practice of banking and the principles of banking regulation act.
2. To learn about the types of customers in a bank
3. To have an idea about the relationship between banker and a customer
4. To have an understanding about the instruments involved in banks 5.To learn about paying banker

Expected Course Outcomes:

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

1	Gain knowledge on Laws related to Banking	K2
2	Acquire knowledge on Types of customers	K2
3	Understand the relationship between bank and customer	K2
4	Recall the various instruments and its types dealt with banks	K2
5	Enumerate Paying bank and its functions	K2

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

Unit:1	Banking Laws	20 hours

Banking Laws - Meaning, Nature and Scope

Unit:2	Bank and Bank Customers	18 hours

Bank and Bank Customers - Meaning, Types of Customers, Types of Accounts

Unit:3	Bank -Customer Relationship	17 hours

Bank -Customer Relationship : General relationship, Special Relationship with reference to Rights and Obligations

Unit:4	Negotiable Instruments	15 hours

Negotiable Instruments - Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments. Crossing and Endorsement - Meaning and types

Unit:5	Paying Bank	18 hours

Paying Bank: Meaning, Payment and Paying Banker, Obligations and Protection to paying banker - Bank Loans and Advances - Principles of loans and advances, charge - Meaning, Nature and Methods.

Unit 6	Contemporary issues	2 hours
	Expert lectures and seminars	
	Total Lecture hours	90 hours

Text Book(s)	
1	O.P.Agarwal, "Modern Banking of India", Himalaya Publishing House, Mumbai, 2017
2	P.N.Varshney, S.L.Gupta and T.D.Malhotra, "Principles of Banking", S.Chand & Sons
	Publisher, New Delhi, 2005
Reference Books	
1	Tannans - Banking Law and Practice inIndia
2	Shekhar K.C. - Banking Theory andPractice
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	M	M	M
CO3	S	M	S	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	S

S- Strong; M-Medium; L-Low

Course code		BUSINESS ECONOMICS	L	T	P	C
Allied : III		KNOWLEDGE IN BASIC ECONOMICS	4	-	-	4
Pre-requisite			Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:

1. Impart the knowledge of students on economics and its theories.
2. Understand the different types of markets in the current scenario.
3. Make the students to understand the demand analysis for the different types of products.
4. Analyze the markets for achieving business enterprise goal.
5. Analyze the causes and consequences of different market conditions

Expected Course Outcomes:

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

1	Explain the basic concept of Business economics.	K2
2	Understand the consumer behavior in various approaches	K2
3	Understand the demand and supply analysis in business applications	K2
4	Analyze the causes and consequences of production .	K4
5	Classify demand forecasting and law of supply	K3

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

Unit:1	BUSINESS ECONOMICS	18 hours

Business Economics: Meaning- definitions- characteristics - distinction between business economics and economics - scope of business economics - uses/objectives of business economics -role and responsibilities of business economist.

Unit:2	CONSUMER BEHAVIOUR	18 hours

Consumer Behaviour: Consumer sovereignity-limitations. Approaches to the study of consumer behaviour-cordinal approach-the law of equi-marginal utility, ordinal approach - indifference curve analysis-properties -consumer surplus - meaning-analysis limitations

Unit:3	DEMAND ANALYSIS	17 hours

Theory of Demand and Analysis: Demand- demand determinants - law of demand- characteristics exceptions -elasticity of demand -price elasticity - types - determining factors- change in demand and elasticity of demand-business applications of price elasticity- concepts of income and cross elasticity of demand. Price elasticity of demand measurement by total outlay method.

Unit:4	DEMAND FORECASTING	18 hours

Demand Forecasting: methods: a) survey of buyers intention b) collective opinion c) trend projection d) economic indicator. Demand forecasting methods for a new product.

Unit:5	SUPPLY & PRODUCTION FUNCTION	17 hours

Law of Supply - meaning- determinants of supply and its influence on cost of production. Production Function: Equilibrium through Isoquants and Isocosts- managerial uses of production function- law of variable proportions - economies of large scale of production- diseconomies of large scale production.

Unit 6	**Contemporary issues**	2 hours
	Expert lectures and seminars	
	Total Lecture hours	**hours**

Text Book(s)	
1	Sankaran : Business Economics,
2	D M Mithani : Business Economics

Reference Books	
1	Mote V L peul. S & Gupta G S: Managerial Economics TMH
2	H. Craig Petersen & W. Cris lewis: Managerial Economics, PHI.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
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Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	M	M	M
CO3	S	M	S	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	S

S- Strong; M-Medium; L-Low

Course code		BUSINESS REGULATORY FRAMEWORK	L	T	P	C
Skill based Subject-1			3	-	-	4
Pre-requisite	Basic knowledge in Contract Act		Syllabus Version	2021-2022		

Course Objectives:

The main objectives of this course are:
1. To provide an overview of essentials of contract act
2. To give an understanding bailment and pledge
3. To provide an understanding about the sale of goods act
4. To equip them with basic concepts of negotiable instuments
5. To have an in-depth knowledge about consumer protection act

Expected Course Outcomes:

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

1	List out the fundamental legal principles behind contractual agreements	K1
2	Gain basic knowledge of bailment and pledge	K2
3	Understand the sale of goods act	K2
4	Understand the negotiable instruments	K2
6	List out the procedure involved in consumer protection act	K1

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

Unit:1	Law of Contract(1872)	8-- hours

Law of Contract(1872): Nature of contract ; Classification; Offer & acceptance; capacity of parties to contract; free consent; Consideration; legality or object; agreement declared void; performance of contract ;discharge of contract; Remedies for breach of contract

Unit:2	Special contracts	9-- hours

Special contracts: Indemnity; guarantee; Bailment & pledge; agency.

Unit:3	Sale of goods act 1930	8-- hours

Sale of goods act 1930: formation of contract of goods & their classification, price; conditions & warrianties ; transfer of property in goods;Performance of the contract of sales; unpaid seller and his rights, sales by auction; hire purchase agreement

Unit:4	Negotiable instrument act 1881	7-- hours

Negotiable instrument act 1881; definoition of negotiable instruments; features; promissory note; bill of exchange and cheque; negotiation; dishonour and discharge of negotiable instruments.

Unit:5	Consumer protection act 1986	11-- hours

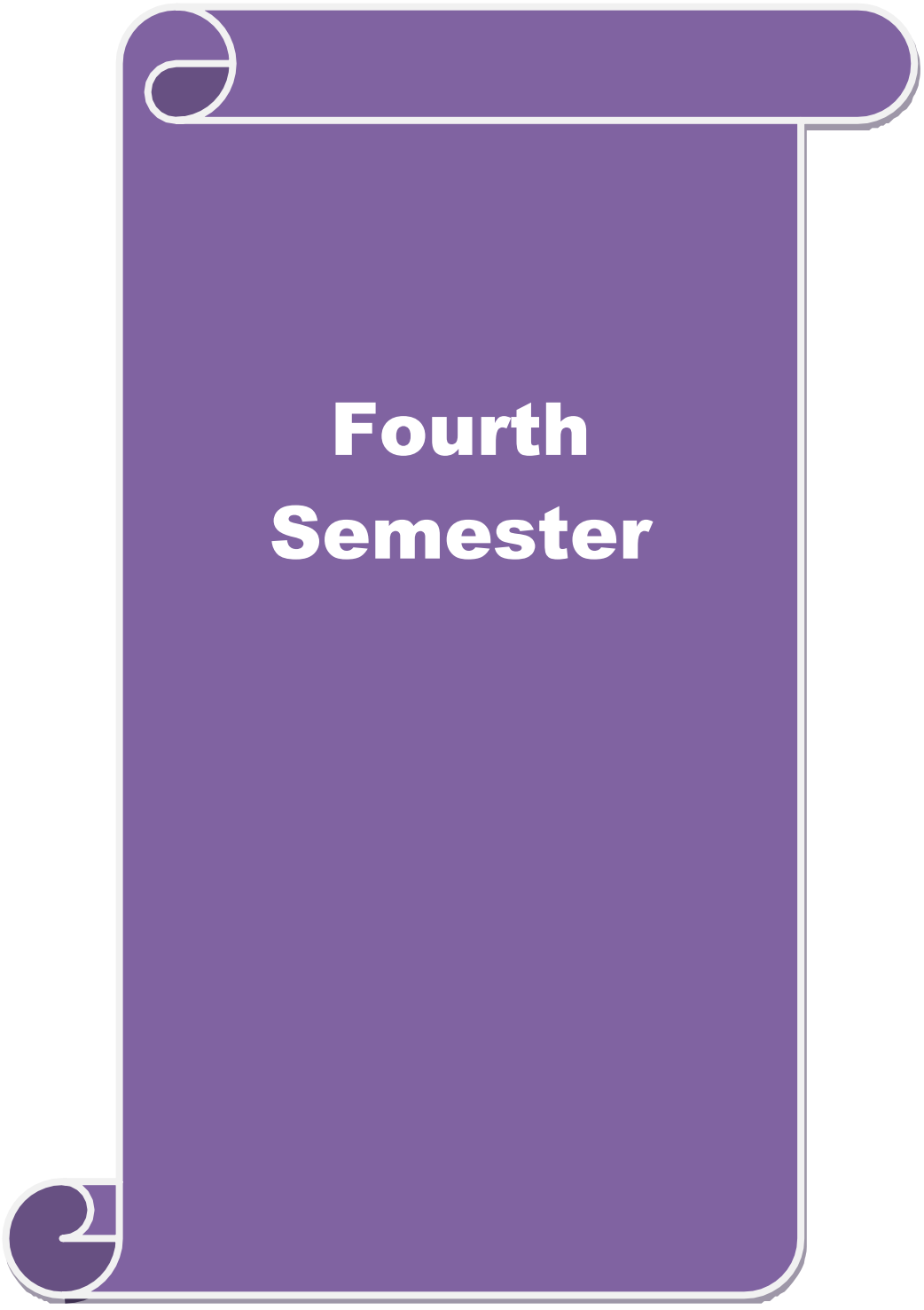
Consumer protection act 1986; Salient features; Definition of consumer; grievance redressal machinery

Unit 6	Contemporary issues	2 hours
	Expert lectures and seminars	
	Total Lecture hours	45 -- hours

Text Book(s)	
1	N.D.Kapoor– – – – – – Business Laws – Sulthan Chand & Sons
2	R.S.N. Pillai and Bagavathy– – – – – – Business Laws– S.Chand & Co.,
Reference Books	
1	Khergamwala J.S: The negotiable instruments act; n.m. tripathi pvt ltdMumbai
2	Singh avtar: Princples of mercantile law; eastern book company,lucknow.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://indiankanoon.org/
2	https://www.indialegallive.com/

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

S- Strong; M-Medium; L-Low


Fourth
Semester

Course code		MERCHANT BANKING	L	T	P	C
Core VIII			5	-	-	4
Pre-requisite	Basic knowledge in merchant banking		**Syllabus Version**	**2021-2022**		

Course Objectives:

The main objectives of this course are:

1.To create basic conceptual knowledge about the merchant bankers 2.To learn about credit rating instruments

3.To have an idea about issue management 4.To learn about project appraisal

5. To understand the importance of working capital

Expected Course Outcomes:

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

1	Summarise the functions of merchant bankers	K1
2	Understand the procedure to rate the companies adapted by credit rating agencies	K2
3	Understand the methods of issue	K2
4	Build a project using social cost benefit analysis	K3
5	Understand the sources of finance	K2

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

Unit:1	**Merchant Banking**	**15-- hours**

Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers

Unit:2	**Credit Rating**	**15-- hours**

Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating.

Unit:3	**Issue Management**	**15-- hours**

Issue Management - Pre-Issue and Post-Issue Management Activities performed by Merchant Banks - Issue Pricing - Book Building. Methods of Issue - Public Issue, Offer for Sale, Private Placement and Bought out Deals.

Unit:4	**Project Appraisal**	**15-- hours**

Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis; Capital cost and financial projections.

Unit:5	Long term Finance & Working Capital Finance	13-- hours
Long term Finance & Working Capital Finance: Term loans; Working capital loans Maximum permissible bank finance; Factoring and forfeiting.		
Unit 6	**Contemporary issues**	2 hours
	Expert lectures and seminars	
	Total Lecture hours	**75-- hours**

Text Book(s)	
1	Gurusamy S: Merchant Banking And Financial Services; Tata Mc Graw Hill, New Delhi
2	Machiraju H.R: Merchant Banking, Principles And Practice ; New Age International

Reference Books	
1	Anil Agashe,Merchant Banking and Financial Services , Everest Publishing House

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
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Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		FINANCIAL MANAGEMENT	L	T	P	C
Core IX			5	-	-	4
Pre-requisite	Basic knowledge in Finance		**Syllabus Version**	**2021-2022**		

Course Objectives:

The main objectives of this course are:
1.To understand the concept of Financial management 2.To learn about sources of long term fund
3.To have an understanding about leasing and capital structure
4. To understand the importance of working capital
5. To learn about dividend policies

Expected Course Outcomes:

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

1	Relate the concept of financial management	K1
2	Understand the sources of long term fund	K2
3	Compare different types of leasing and classify capital structure theories	K2
4	Apply the working capital management for a particular company	K3
5	Analyse the dividend policy of different companies	K4

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

Unit:1	**Introduction to Financial Management**	**15 hours**

Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

Unit:2	**Sources of Long term funds**	**15 hours**

Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.

Unit:3	**Lease financing**	**15 hours**

Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.

Unit:4	**Working Capital**	**15 hours**

Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.

Unit:5	**Management of Retained Earnings**	**13 hours**

Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, EVA, MVA, and CAPM.

Unit 6	**Contemporary issues**	**2 hours**
	Expert lectures and seminars	
	TOTAL	**75 hours**

Text Book(s)	
1	S N Maheshwari, Financial Management Principles andPractice.
2	Khan and Jain, FinancialManagement.
3	Sharma and Sashi Gupta, FinancialManagement
Reference Books	
1	Prasanna Chandra, "Financial Management", Tata McGraw Hill Publishing Company Limited, UP, 2007
2	Khan & Jain, "Financial Management", Tata McGraw Hill Publishing Company Limited, UP, 2011
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=RiAalxSm_Ek

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

S- Strong; M-Medium; L-Low

Course code		Financial Services	L	T	P	C
Core X			5	-	-	4
Pre-requisite		Basic knowledge in financial services	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:
1. to understand the types of leasing
2. to learn about mutual funds
3. To have an understanding about portfolio management
4. to understand the purpose of mergers and acquisitions
5. to learn the importance of depositories

Expected Course Outcomes:

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

1	Classify and compare the types of leasing	K2
2	Understand the schemes of mutual funds	K2
3	Apply portfolio management techniques	K3
4	Gain knowledge on the effectiveness of mergers and acquisitions	K2
5	Spell out the functions of depositories	K1

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

Unit:1	Lease Financing and Decisions	15 hours

Lease Financing and Decisions: Concepts; Types of leases; leasing decisions; Evaluation of leases

Unit:2	Mutual Funds	15 hours

Mutual Funds: Introduction: Classification: Mutual funds in India

Unit:3	Portfolio Management and venture Capital	15 hours

Portfolio Management and venture Capital: Portfolio management - Introduction, Principles, steps, qualifications, and obligations, Responsibilities of portfolio manager; venture capital - introduction, scope steps to provide venture capital, mode of funding.

Unit:4	Mergers and Acquisition	15 hours

Mergers and Acquisition: Need, types of mergers; Financial, legal, and human consideration in merger and acquisitions; Effectiveness of mergers and acquisitions.

Unit:5	Depository and custodial Services	13 hours

Depository and custodial Services: Depository - introduction, concepts, constitution of depository system; Functioning of depository system; Depository system in India; Custodial services - meaning; Registration; Obligation and responsibilities of custodians; Code of conduct.

Unit 6	Contemporary issues	2 hours
	Expert lectures and seminars	
	Total	**75 hours**

Text Book(s)	
1	Nalini Prava Tripathy, “Financial Services”, PHI Learning Private Limited, 2007
2	E.Gordan & K.Natarajan, “Financial Markets and Services”, Himalaya Publishing House, 2016
Reference Books	
1	Pahwa H.P.S; Project Financing: Bharat Law House, NewDelhi
2	Khan M Y: Financial Management - Theory concepts and problems - Incorporating the emerging Trend in Indian Capital Market; Galgotia, NewDelhi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	M	M	S
CO2	M	S	M	S	S
CO3	S	M	M	M	M
CO4	M	M	S	M	M
CO5	M	M	M	M	S

S- Strong; M-Medium; L-Low

Course code		COST ACCOUNTING	L	T	P	C
Core XI			4	-	-	4
Pre-requisite	Basic knowledge in costing		**Syllabus Version**	**2021-2022**		

Course Objectives:

The main objectives of this course are:
1. To learn about the elements of cost
2.To have an understanding about absorption of overhead
3. To learn about the methods of costing
4. To have an understanding about process costing
5. To learn the variances of material , labour and overhead

Expected Course Outcomes:

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

1	Explain the elements of cost	K2
2	Adapt appropriate method for apportionment of overhead	K3
3	Understand the different types of costing	K2
4	Apply the process costing	K3
5	Discuss about the variances of cost	K2

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

Unit:1	**Overview of basic concepts in Cost Accounting**	**15 hours**

Overview of basic concepts in Cost Accounting - Element of Cost : Material, Labour and Overheads.- Material : Purchase procedure, storage and Inventory control, Landed cost of Material receipts. Methods of Pricing- issues, Methods of Inventory control.- Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit rating.

Unit:2	**Overheads**	**10 hours**

Overheads: Meaning, classification, allocation, apportionment and absorption, Accounting of overheads.

Unit:3	**Methods of Costing:**	**10 hours**

Methods of Costing: Job costing, Batch costing, Unit costing, Contract Costing,

Unit:4	**Process Costing**	**15 hours**

Process Costing, Costing of by-products and joint products.

Unit:5	**Standard Costing**	**8 hours**

Standard Costing - Analysis of Variance. Cost Book Keeping and Reconciliation between Cost and Financial Accounts.

Unit 6	**Contemporary issues**	**2 hours**
Expert lectures and seminars		
	TOTAL	**60 hours**

Text Book(s)	
1	Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxmann- s Allied Services Pvt. Ltd. NewDelhi
2	N. K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd.Calcutta
Reference Books	
1	Prof. Subhash Jagtap : Practice in Advanced Costing and Management Accounting, Nirali Prakashan,Pune
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=_z4-7xr6ur8

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Allied IV		PRINCIPLES OF MANAGEMENT	3	-	-	3
Pre-requisite		Basic knowledge of Principles of Management	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Conceptualize on the functions and theories of principles of management.
2. Enable the students to study about the different types of management theories.
3. Make the students to understand the delegation of power and control.
4. Acquire the detailed knowledge on communication in management.
5. Make the students to understand the motivational theories.

Expected Course Outcomes:

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

1	Conceptualize the nature and scope of Management process	K1
2	Understand the Planning and decision-making process.	K2
3	Enlighten about the organization and organization structure.	K1
4	Enumerate Theories of motivation and incentives.	K2
5	Make the students to understand the Co-ordination and control process.	K2

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

Unit:1	MANAGEMENT AND ADMINISTRATION	15 hours

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

Unit:2	PLANNING	8 hours

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

Unit:3	ORGANIZATION	10 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	10 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	COMMUNICATION IN MANAGEMENT	15 hours

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

Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 hours**

Text Book(s)	
1	Principles of Management - Koontz and O‟Donald
2	Business Management - Dinkar – Pagare
3	The Principles of Management - Rustom S. Davan
Reference Books	
1	Business Organization and Management - Y. K. Bhushan
2	Business Management – Chatterjee
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=_nikDhY1z8s
2	https://www.youtube.com/watch?v=nZd3tUvfjq4&t=89s
3	https://www.youtube.com/watch?v=xCEAiy51oS8&list=PLGRG6Dk7lyZ7vBWcAPIxfyFKg1O7y98mE
Course Designed By:	

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		COMPANY LAW	L	T	P	C
Core - XII			3	-	-	2
Pre-requisite		Basic knowledge in the field of companies according to companies act	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:
1. To familiarize the concept of incorporation of company
2. to learn the contents of memorandum and articles of association
3. to understand the role of directors in a company 4.to
learn about company meetings and procedure
5. to have an understanding about the winding up procedure of a company

Expected Course Outcomes:

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

1	To explain the process of incorporation of a company	K2
2	Understand the contents of articles and memorandum of association	K2
3	Explain the procedure for appointment of directors	K2
4	Discuss the procedure for conducting a company meeting	K6
5	Evaluate the winding up procedure of a company	K5

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

Unit:1	Introduction to Companies	8 hours

Corporate personality; kinds or companies; promotion on and incorporation of companies

Unit:2	Memorandum of association	9hours

Memorandum of association; articles of association; prospectus; shares; share capital; members; share capital -V transfer and transmission.

Unit:3	Capital management	8 hours

Capital management- borrowing powers, mortgages and charges, debentures; directors – Managing director, whole time director.

Unit:4	Company meetings	7 hours

Company meetings –kinds, quorum, voting, resolutions minutes; majority powers and minority rights; prevention of oppression and mismanagement

Unit:5	Winding up	11 hours

Winding up – Meaning – Modes of winding up – Consequences of winding up.

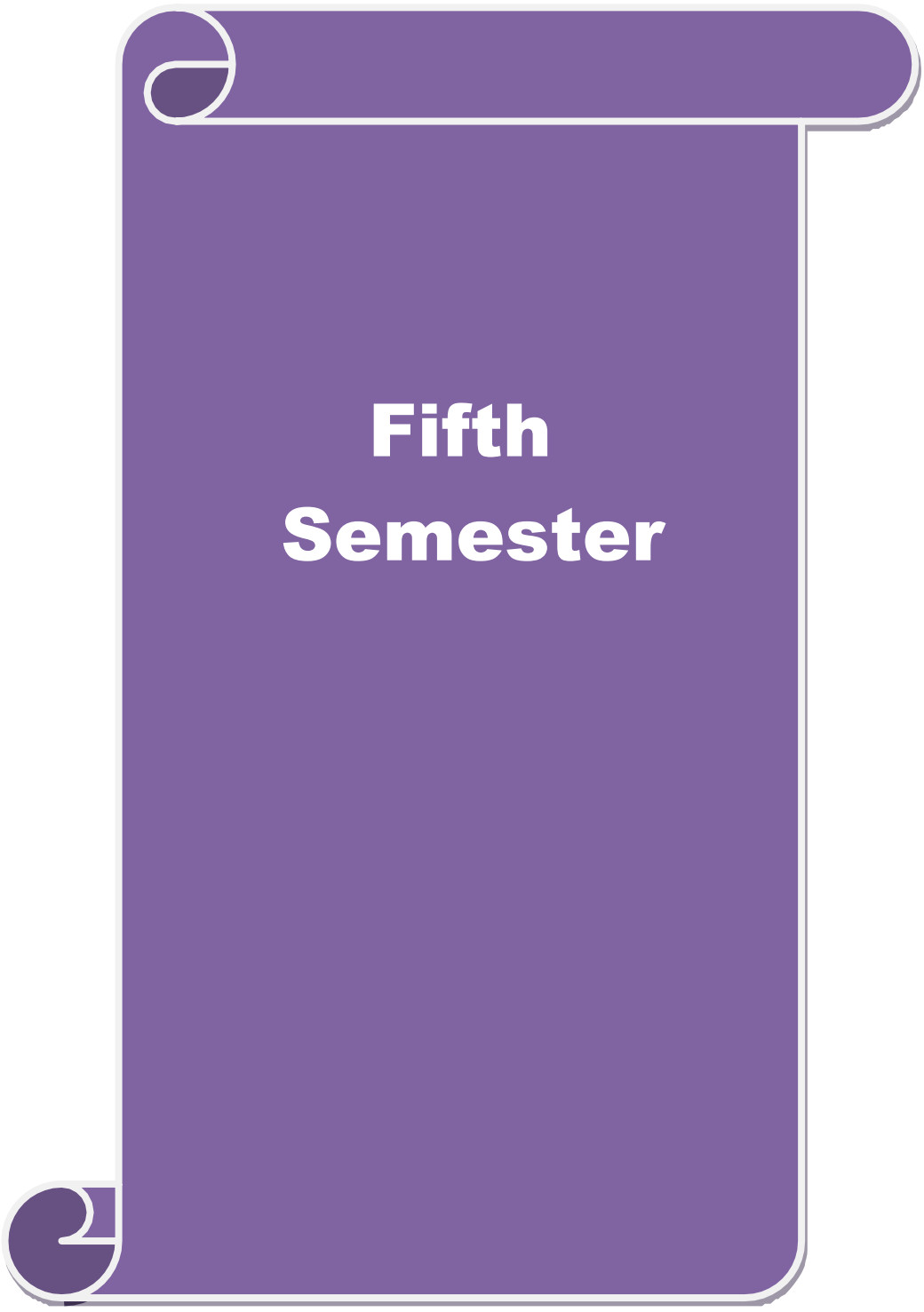
Unit 6	Contemporary issues	2 hours
	Expert lectures and seminars	
	TOTAL	45 hours

Text Book(s)	
1	N.D.Kapoor, *"Business Laws"* Sultan Chand and Sons, New Delhi, 2014. 5th Edition
Reference Books	
1	Gower L.C.B: Principles of Modern Company Law; Stevens & sons,London.
2	Ramaiya A.: Guide to the Companies Act; Wadhwa & co.Nagpur.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low


Fifth
Semester

Course code		Computer Application in Business	L	T	P	C
Core XIII			6	-	-	4
Pre-requisite	Basic knowledge in computer applications		**Syllabus Version**	**2021-2022**		

Course Objectives:

The main objectives of this course are:
1. To have an in depth and practical knowledge in IT.
2. To provide knowledge about different versions in windows operating system.
3. To learn about communication technology.
4. To understand the applications of IT.
5. To Learn about E Banking services

Expected Course Outcomes:

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

1	To gain knowledge about the challenges of IT	K1
2	Understand the versions of operating system	K2
3	Explain Communication Technology	K2
4	To study the various applications of IT	K2
5	Elaborate the E Banking services	K2

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

Unit:1	**Introduction to Computer**	**20-- hours**

Introduction: Managing in Information Age. Evolution of IT Management - Types of Information Systems - Internet Based Business Systems - Value Chain Reconstruction for E- Business - IT Management Challenges and issues - Critical success Factors for IT Managers.

Unit:2	**Hardware Software and Communication**	**18-- hours**

Hardware Software and Communication: Computing Hierarchy - Input - Output Technologies - Hardware Issues - system Architecture - Operating Systems - Network Operating Systems - Grid Computing - Mobile Computing - Ubiquitous Computing - Application Programming - Managing Application Development - Data Resources - Managing Data Resources - Problem of Change and Recovery.

Unit:3	**Communication Technology**	**17-- hours**

Communication Technology: Communication Technology -WWW - Intranets - Extranets - Voice Networks Data Communication Networks - Last Mile - Wireless System - Web Hosting - Application Service Providers

Unit:4	IT Applications	15-- hours
IT Applications: Enterprise Resource Planning - Enterprise System - Expert System - Decision Support System - Neural Networks - Executive Information System - Customer Relationship Management System - Supply Chain Management Systems - Knowledge Management - Data Warehousing - Data Mining - Virtual Reality - E-Business and Alternatives. E-Business Expectations and Customer Satisfaction		
Unit:5	**Electronic Banking**	**18-- hours**
Electronic Banking - Electronic Payments Systems- Credit Cards - Debits Cards- Digital Cash- Mobile Payments- SWIFT		
Unit 6	**Contemporary issues**	**2 hours**
Expert lectures and seminars		
	TOTAL	**90 hours**

Text Book(s)	
1	Garroll W. Frenzel Johne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004.
2	Henry C. Lucas. Jr, Information Technology -V Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.
3	
Reference Books	
1	
2	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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2	
:	

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

S- Strong; M-Medium; L-Low

Course code		Commercial Bank Management	L	T	P	C
Core XIV			5	-	-	4
Pre-requisite	Basic knowledge in banking services		**Syllabus Version**	**2021-2022**		

Course Objectives:

The main objectives of this course are:
1. To learn the managerial functions in Banks
2. To have an understanding on deposits and advances
3. To learn about investment management
4. To have a practical knowledge in the procedure involved to avail loan
5. To learn about foreign exchange

Expected Course Outcomes:

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

1	List out the functions of manager	K1
2	Understand the types of deposits and advances	K2
3	Understand the investment management procedure	K2
4	Gain knowledge on loan application process	K2
5	Understand the foreign exchange management system	K2

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

Unit:1	**Management principles in Banks**	**15 hour**

Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff

Unit:2	**Management of deposits and advances**	**15 hours**

Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security.

Unit:3	**Investment Management**	**15 hours**

Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial.

Unit:4	**Management of finance**	**15 hours**

Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash revenue.

Unit:5	**Banking Services**	**13 hours**
Banking Services - Recruitment system - Foreign Exchange Management		
Unit: 6	**Contemporary issues**	**2 hours-**
Expert lectures and seminars		
	TOTAL	**75 hours**

Text Book(s)	
1	Tannan ML: Banking- Law and practice in India; Indian Law House, NewDelhi
2	Radhaswami M and Basudevan A: Textbook of banking; s. Chand & co. NewDelhi.
Reference Books	
1	Singh Kanhaiya, Commercial Bank Management, McGraw Hill India
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		Marketing Management	L	T	P	C
Core XV		Basic knowledge in marketing concepts	6	-	-	4
Pre-requisite			Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:
1. To learn the modern views of marketing
2. To have an understanding about product life cycle 3.To have an idea about pricing policies
4. To learn about channels of distribution
5. To have an understanding about the techniques of sales promotion

Expected Course Outcomes:

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

1	Label the modern views on marketing	K1
2	Understand the concept of product life cycle	K2
3	Apply different pricing techniques for different products	K3
4	Understand the channels of distribution	K2
5	Learn the techniques of sales promotion	K2

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

Unit:1	Evaluation of marketing	18-- hours

Evaluation of marketing –Modern views on marketing –concepts- product concept –selling concepts- marketing concept-societal concepts- market planning process- marketing objective- marketing strategy-functions of marketing management

Unit:2	Product decision	18-- hours

Product decision –product meaning and role – product mix decision – production positioning- branding and packaging –product life cycle –marketing strategies for introduction –growth maturity and declining stages –new product development process –meaning of new product – need for developing a new product –various stages in new product development process.

Unit:3	Pricing decision	18-- hours

Pricing decision – meaning and role of pricing – pricing objectives – pricing method – product line pricing – pricing strategy for different stages in the life cycle of a product – skimming pricing strategy – penetration pricing strategy merits and demerits

Unit:4	Channel decision	17-- hours

Channel decision – role of distribution channel – classification of channel and intermediaries- changes in channel of distribution – intensive, extensive and selection distribution – factors governing choice of channel- selection of channel for new product or new company.

Unit:5	**Promotional decision**	**17-- hours**
Promotional decision – promotional mix –advertising – meaning and role of advertising – management of advertising – personal selling – importance – status of personal selling in India- management of sales force – sales promotion – sales promotion objective- major decision in sales promotion at dealers and at dealers and at customers level.		
Unit 6	**Contemporary issues**	**2 hours**
Expert lectures and seminars		
	TOTAL	**90 hours**

Text Book(s)

1	Marketing management - C.B.Mamoria and Sathishmamoria
2	Principles and practice of marketing in India - C.M.Mamoria andR.L.Joshi
3	

Reference Books

1	Marketing Management – Philip kotler

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

1	-

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		Insurance Management	L	T	P	C
Core XVI		Basic knowledge in insurance sector	5	-	-	4
Pre-requisite			Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:
1. to learn tax benefit available through insurance
2. to learn the procedure for computation of premium
3. to have an idea about the documents required to avail insurance policy 4.to know about various insurance products
5.to have an understanding about group insurance policies

Expected Course Outcomes:

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

1	Spell out the tax benefits of insurance	K1
2	Apply the procedure for premium calculation	K3
3	Understand the documents involved in insurance	K2
4	Evaluate the insurance products available	K5
5	Analyse the group insurance policies	K4

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

Unit:1	Introduction	15-- hours

Introduction : savings and investment schemes like shares, units, capital, markets, mutual funds, etc. vis - a -vis insurance; Tax benefits under insurance policies; Life cycle needs -V including solutions, matching of the customers needs and requirements to available products; Comparison between different products offered vis a vis chargeable premium, and coverage.

Unit:2	Computation of premiums/Bonuses	15-- hours

Computation of premiums/Bonuses: Premium calculation -V including rebates, modes rebate, large- sum assured policies rebate; Extra premium; under premium; Computation of benefits; Surrender value; Paid- up value.

Unit:3	Insurance Documents:	15-- hours

Insurance Documents: Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy contract; Endorsements; Renewal notice/bonus notices; other insurance documents related to receipt

Unit:4	Life insurance Product	15-- hours

Life insurance Product:-¨ Traditional unit Linked Policies: Individual and group policies; with-profit and without profit policies; Different types of insurance products -V Whole life products, interest sensitive products, term- assurance annuities, Endowment; Assurance.

Unit:5	**Options and Guarantees**	**13-- hours**
Options and Guarantees; Group Insurance; pension plans; & health related insurance		
Unit 6	**Contemporary issues**	**2 hours**
Expert lectures and seminars		
	TOTAL	**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	-Dr. P.K.Gupta, “Insurance and Risk Management”, Himalaya Publishing House, Mumbai, 2016.
2	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		Business Environment	L	T	P	C
Elective –I A			5	-	-	4
Pre-requisite	Basic knowledge in business environment		Syllabus Version	2020		

Course Objectives:

The main objectives of this course are:
1. To learn the components of business environment
2. To understand the concept of balance of payment
3. To know the problems of unemployment
4. To understand the role of government in business
5. To learn the policies of five year plans

Expected Course Outcomes:

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

1	Spell out the components of business environment	K1
2	Analyse the balance of payment	K4
3	Evaluate the problems of unemployment	K5
4	Discuss the role of Government in a business	K2
5	To gain knowledge of five year plans	K2

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

Unit:1	**Indian business environment**	**15 hours**

Indian business environment: concept, components, and importance

Unit:2	**Economic trends (overview):**	**15 hours**

Economic trends (overview): income; savings and investment; industry; trade and balance of payments, money; finance; prices.

Unit:3	**Problems of growth; unemployment**	**15 hours**

Problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial economy; industrial sickness.

Unit:4	**Role of government**	**15 hours**

Role of government: monetary and fiscal policy; industrial policy; industrial licensing, privatization; devaluation; export-import policy; regulation of foreign investment; collaborations in the light of recent changes.

Unit:5	**The current five-year plan**	**13 hours**

The current five-year plan: major policies; resource allocation.

Unit 6	**Contemporary issues**	**2 hours**

Expert lectures and seminars

	TOTAL	**75 hours**

Text Book(s)	
1	Francis Cherunilam,Business environment- Himalaya Publishing House
Reference Books	
1	Sundaram and black: The International Business Environment; Prentice Hall, NewDelhi.
2	Agarwal A.N.: Indian Economy; Vikas Publishing House,Delhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

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

S- Strong; M-Medium; L-Low

Course code		Business Finance	L	T	P	C
Elective –I B		Basic knowledge in business finance	5			4
Pre-requisite			Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are:

1. to learn the concept of business finance
2. To understand about Financial plan.
3. To learn about sources of finance
4. To have an understanding about cost and capital structure
5. To provide knowledge on capitalisation

Expected Course Outcomes:

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

1	Explain the concept of business finance	K2
2	Construct a financial plan	K3
3	Understand the sources of finance	K2
4	Evaluate the capital structure of a company	K5
5	Elaborate the pros and cons of over capitalisation and under capitalisation	K2

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

Unit:1	Business Finance	15 hours

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

Unit:2	Financial Plan	15 hours

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

Unit:3	Sources and Forms of Finance	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:4	Capital Structure	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	13 hours

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits

Unit 6	**Contemporary issues**	**2 hours**
	Expert lectures and seminars	
	TOTAL	**75 hours**

Text Book(s)		
1	Essentials of Business Finance	- R.M. SriVatsava
2	Financial Management	- Saravanavel
Reference Books		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	-	
2		

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		Computer application Practical - I	L	T	P	C
Elective –I C		BASIC KNOWLEDGE IN MS WORD	-	-	4	4
Pre-requisite			Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:

1. Acquire and apply the computer applications in different aspects of business
2. Get an insight knowledge on Ms-office, Ms-excel, and power point.
3. Know the database maintenance in every type of applications.
4. Get the knowledge application on effective power point presentation.
5. 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	Understand 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	Execute and apply various statistical tools available in Ms-excel for the business enterprise transactions.	K3
4	Create and do effective presentation for the business meeting using power point presentation.	K6
5	Generate the database using MS-Word and excel.	K6

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

I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for orgranization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out.-The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

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

Course code		Income Tax law and Practice	L	T	P	C
Skill Based Subject-3			3	-	-	3
Pre-requisite		Basic knowledge about current income tax act law and practice	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are:

1. To learn about the residential status of assessee and incomes exempted from tax
2. To familiarize with the computation of income from house property
3. To familiarize with the computation of income from business and profession
4. To provide knowledge of fundamental of capital gain
5. Provide students with an understanding of assessment of individuals

Expected Course Outcomes:

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

1	Understand the procedure for residential status and the exempted income	K1
2	To construct the income from house property	K5
3	Evaluate the income from business and profession	K5
4	Apply the procedure for computing capital gain	K3
5	Discuss the procedure for the computation of tax for an individual	K2

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

Unit:1	**8-- hours**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

Unit:2	**9-- hours**

Heads of Income: Income from Salaries – Income from House Property.

Unit:3	**8-- hours**

Profit and Gains of Business or Profession – Income from Other Sources.

Unit:4	**7-- hours**

Capital Gains – Deductions from Gross Total Income.

Unit:5	**11-- hours**

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

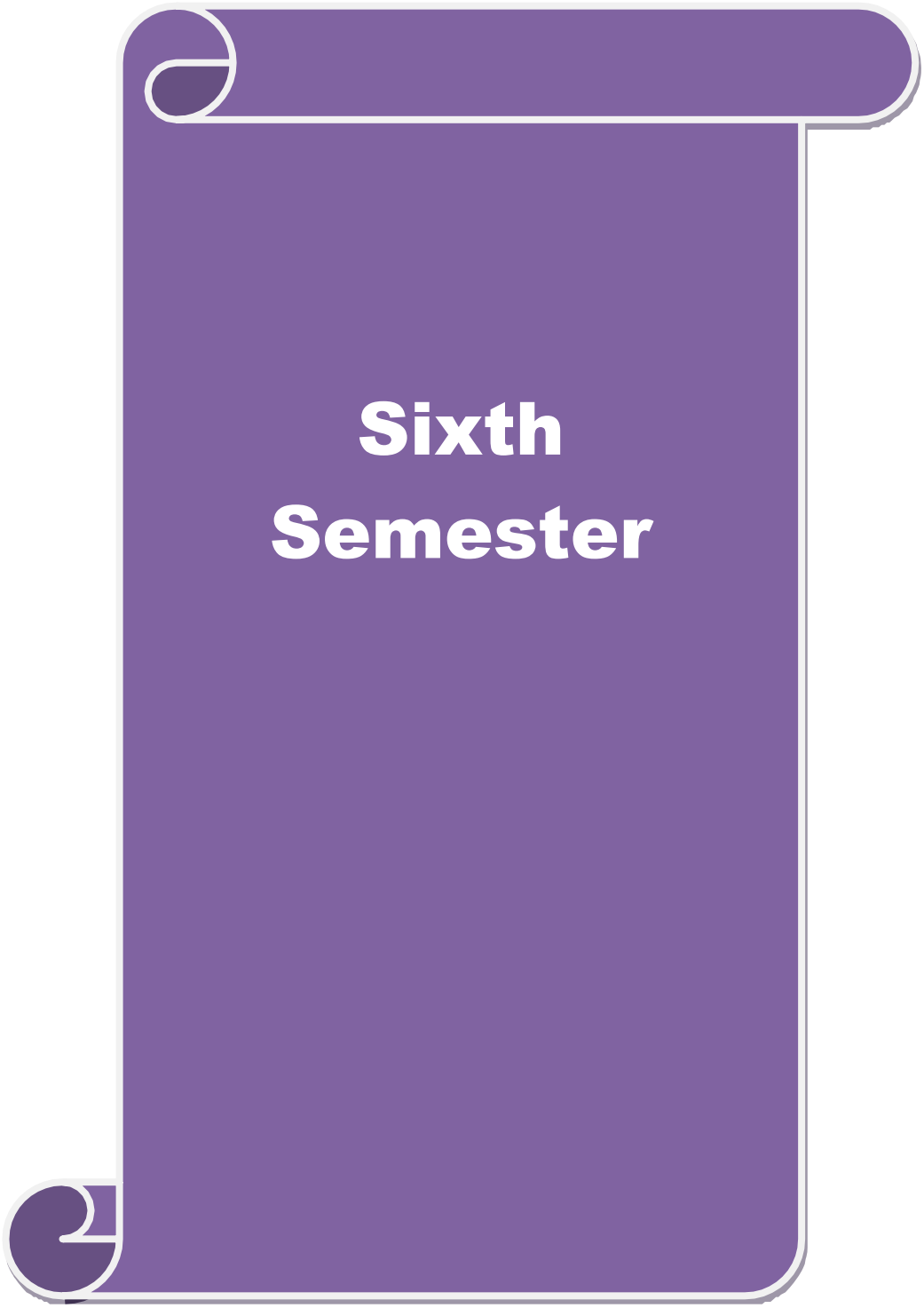
Unit 6	**Contemporary issues**	**2 hours**
Expert lectures and seminars		
	TOTAL	**45 hours**

Text Book(s)	
1	**Gaur and Narang**, "Income Tax Law and Practice" Kalyani publishers New Delhi
2	**Dr. HC Mehrotra,** "Income– tax Law and Accounts" Sahithya Bhavan publishers
3	
Reference Books	
1	Dingar Pagare,"Tax laws, S.chand and Sons, 2018
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low


Sixth
Semester

Course code		Management Accounting	L	T	P	C
Core XVII			6	-	-	4
Pre-requisite	Basic knowledge about decision making in management.		Syllabus Version	2021-2022		

Course Objectives:

The main objectives of this course are:

1. To provide basic needs and importance of management accounting.
2. To have in-depth knowledge about financial statement analysis.
3. To acquire knowledge about the ratio analysis in the business.
4. To learn about the sources of funds and application of funds.
5. To study about the marginal costing methods.

Expected Course Outcomes:

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

1	Understand the various difference between financial and management accounting.	K2
2	Classify the various types of financial statement analysis.	K4
3	Apply the balance sheet ratios	K3
4	Explain the rules of schedule of changes in working capital.	K4
5	Apply the Fixed and variable cost in marginal costing.	K3

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

Unit:1	Introduction to Management Accounting	20 hours

Introduction-Management Accounting-Need and importance-Meaning Definition-Objectives and Scope, its distinction between Financial and Cost accounting-Advantages and limitations of Management accounting management - Accountant-Role-Essential qualities.

Unit:2	Financial Statement Analysis	18 hours

Financial Statement Analysis-Interpretation and criticism of financial statements-Trend percentages-Inter firm Comparison-Necessity and limitations

Unit:3	Ratio Analysis	17 hours

Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems)

Unit:4	FFS and CFS	15 hours

Fund flow statement and cash flow statement-advantages of fund flow statement, distinction between Fund flow and Cash flow statement.

Unit:5	Marginal Costing	18 hours

Marginal Costing-As a tool of decision making, Fixed and variable cost, contribution, Break even analysis, Profit Volume Ratio, Limiting factor, Marginal costing and important management decision (Problems on decision making only).

Unit 6	Contemporary issues	2 hours
Expert lectures and seminars		
	TOTAL	**90 hours**

Text Book(s)	
1	**Dr. S.N. Maheswari**. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004
2	**Sharma and S.K.Gupta** "Management Accounting", Kalyani Publishers, New Delhi,2006.
3	
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=t9nPs0PyMvY
2	-

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

S- Strong; M-Medium; L-Low

Course code		Principles of Auditing	L	T	P	C
Core XVIII		Basic knowledge in Auditing	4	-	-	4
Pre-requisite			Syllabus Version	2021-2022		

Course Objectives:

The main objectives of this course are:

1. To have knowledge about audit planning and execution.
2. To have in-depth knowledge about the internal check and internal audits.
3. To learn about valuation of assets and liabilities.
4. To provide knowledge about qualification and disqualification of auditor.
5. To have an knowledge about auditing with computerized knowledge.

Expected Course Outcomes:

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

1	Understand the various objectives and qualities of an auditor.	K2
2	Explain audit terminology and internal auditing in business.	K2
3	Understand the verification and valuation of assets and liabilities	K2
4	Explain the Audit of Joint Stock Companies	K2
5	Understand the various objectives of investigation.	K2

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

Unit:1	Introduction to Auditing	15 hours

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Unit:2	Internal Control	10 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	Valuation of Assets and Liabilities	10 hours

Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit:4	Audit of Joint Stock Companies	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	8 hours

Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Unit 6	**Contemporary issues**	**2 hours**
Expert lectures and seminars		
	TOTAL	**60 hours**

Text Book(s)	
1	Tandon- principles of Auditing
Reference Books	
1	Ravinder kumar and Virendar Sharma- Auditing – principle and practice-PHI Learning PVT ltd
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
Course Designed By:	

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

S- Strong; M-Medium; L-Low

Course code		Executive Business Communication	L	T	P	C
Core XIX			3	-	-	3
Pre-requisite		Basic knowledge in the area of effective communication	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:

1. To give an understanding about the essentials of communication and business letters
2. To familiarize the procedure in trade enquiries
3. To impart knowledge on banking, insurance and banking correspondence
4. To develop the ability to prepare agenda and minutes for a meeting.
5. to gain knowledge in the preparation of application letters and interviews

Expected Course Outcomes:

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

1	Demonstrate modern communication methods	K2
2	Apply different business letters for different situations	K3
3	Apply an effective business correspondence with brevity and clarity.	K3
4	Design agenda and prepare minutes for a meeting	K3
5	Design application letter and apply the interview techniques	K3

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

Unit:1	Business Communication	8-- 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	Trade Enquiries	9-- hours

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit:3	Banking Correspondence	8-- hours

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit:4	Company Secretarial Correspondence	7-- hours

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit:5	Application Letters	11-- 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 and seminars		
	TOTAL	**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.
2	-
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		MICRO FINANCE	L	T	P	C
Core XX			3	-	-	3
Pre-requisite		Basic knowledge in micro finance.	**Syllabus Version**		**2021-2022**	

Course Objectives:

The main objectives of this course are:

1. To learn the concept of micro finance
2. to have an understanding about micro enterprises
3. to learn about credit delivery methodology
4. to have an understanding on pricing of micro finance products
5. to learn about commercial micro finance

Expected Course Outcomes:

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

1	Explain the concept of micro finance	K1
2	Understand the functions of micro entreprises	K2
3	Understand the credit delivery methodology	K2
4	Discuss the pricing of micro finance products	K2
5	Gain knowledge on the features of commercial micro finance	K2

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

Unit:1	**INTRODUCTION TO MICROFINANCE**	**10 hours**

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire- purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance

Unit:2	**MICROFINANCE DEVELOPMENT**	**8 hours**

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources.Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

Unit:3	**CREDIT DELIVERY METHODOLOGY**	**9 hours**

Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

Unit:4	PRICING OF MICROFINANCE PRODUCTS	9 hours
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open biding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus.Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises		
Unit:5	**COMMERCIAL MICROFINANCE**	**8 hours**
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer		
Unit 6	**Contemporary issues**	**1 hours**
Expert lectures and seminars		
	TOTAL	**45 hours**

Text Book(s)	
1	Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
2	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003
Reference Books	
1	C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing
2	Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge, 2008
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

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

S- Strong; M-Medium; L-Low

Course code		Brand Management	L	T	P	C
Elective –II A			4	-	-	4
Pre-requisite		Basic knowledge of Branding	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are: 1.To equip with the different types of brand
2. Learn the importance of brand positioning
3. To have an understanding of brand loyalty
4. To learn about co-branding
5. To equip with the branding strategies

Expected Course Outcomes:

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

1	Recall the different types of brand	K1
2	Understand the importance of brand	K2
3	Recall the importance of brand loyalty	K1
4	Understand the importance of co branding	K2
5	Understand the branding strategies	K2

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

Unit:1	Introduction to Brand Management	13-- 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	11-- 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	13-- 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	11-- 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	10-- hours
Brand Strategies: Designing and implementing branding strategies – Case studies		
Unit 6	**Contemporary issues**	**2 hours**
Expert lectures and seminars		
	TOTAL	**60**

Text Book(s)	
1	Kevin Lane Keller, "Strategic brand Management", Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – "A great way to fly", Prentice Hall of India, Singapore 2002
Reference Books	
1	Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992
2	S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		SUPPLY CHAIN MANAGEMENT	L	T	P	C
Elective –II B			4	-	-	4
Pre-requisite		Basic knowledge about SCM.	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are:

1. to give an understanding about SCM
2. to get an idea in strategies adopted in SCM
3. to know the advantages of strategic alliance
4. to learn the procedure in procurement and outsourcing
5. to understand the dimensions of customer value

Expected Course Outcomes:

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

1	Enumerate the features of SCM	K1
2	Understand the strategies adopted in SCM	K2
3	Explain the pros and cons of strategic alliance	K2
4	Enumerate the benefits and risks of outsourcing	K2
5	Analyse the value added services in SCM	K4

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

Unit:1	Introduction to Supply Chain Management	12 hours

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit:2	Supply chain Integrates	12 hours

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit:3	Strategic Alliances	12 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	12 hours

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit:5	Dimension of customer Value	11 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	1 hours
	Expert lectures and seminars	
	TOTAL	**60 hours**

	Text Book(s)
1	D K Agrawal," Textbook of Logistics and Supply Chain Management, Macmillan Publishers India Limited, 2003
2	Raghuram,"Logistics And Supply Chain Management: Cases and Concepts, Laxmi Publications 2015
	Reference Books
1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill32
	Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	-
2	

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		Computer application Practical - II	L	T	P	C
Elective –II C			-	-	4	4
Pre-requisite		Basic knowledge in MS Access	**Syllabus Version**		**2021-2022**	

Course Objectives:

The main objectives of this course are to:

1. To learn the database maintenance in every type of applications in MS. Access.
2. This Course helps the students to gain well versed knowledge in accounting software
3. To learn how to create email id and use search engines

Expected Course Outcomes:

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

1	To Prepare a Payroll for employee of an organization	**K3**
2	Creating Mailing Labels	**K3**
3	Creation of Table and Form	**K3**
4	To understand the Creation of Company Group ,vouchers and Ledger and Preparation of Final Accounts	**K3**
5	To gain knowledge on search engines and mail creation	**K2**

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

Computer Practicals II I - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS. 5. Create report for the PRODUCT database.

II – TALLY AND INTERNET

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

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

S- Strong; M-Medium; L-Low

Course code		Cyber law	L	T	P	C
Elective –III A			4	-	-	4
Pre-requisite	Basic knowledge in cyber law		Syllabus Version	2021-2022		

Course Objectives:

The main objectives of this course are:
1. To provide the basic concepts of Cyberspace in the world.
2. To have in-depth knowledge about the Digital Signature in the current scenario.
3.To learn about rules and regulations about the Indian Evidence Act1872.
4. To have knowledge in the field of Legal frame work for EDI.
5. To provide the basic knowledge about the information technology act.

Expected Course Outcomes:

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

1	Classify the various Privacy factors in E- Commerce in the world.	K2
2	Identify the various Technical aspects of Encryption and its types.	K2
3	Examine the various Importance of Strategy for prevention of computer crime.	K2
4	Analyze the benefits of EDI Mechanism.	K4
5	Create a Digital Signature Certificates in day to day life.	K3

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

Unit:1	Introduction to Cyber Law	15-- hours

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

Unit:2	Security Aspects	10-- hours

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

Unit:3	Evidence Aspects	10-- hours

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime- Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

Unit:4	Global Trends	15-- hours

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

Unit:5	Information Technology	8-- hours

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

Unit 6	**Contemporary issues**	**2 hours**
Expert lectures and seminars		
	TOTAL	**60 hours**

Text Book(s)	
1	The IndianCyberLaw : Suresh T.Viswanathan, Bharat Law House, NewDelhi
Reference Books	
1	Cyber Law: Text & Cases- Jonathan J. Darrow
2	-
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	-
2	

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		Advertising and Sales Promotion	L	T	P	C
Elective –III B			4	-	-	4
Pre-requisite			Syllabus Version	2021-2022		

Course Objectives:

The main objectives of this course are:
1. To provide basic knowledge about concept of advertisement.
2. To have in-depth knowledge about the present advertisement and media.
3. To learn about the different various types of advertisements in current scenario.
4. To learn about sales promotion techniques in the business world.
5. To learn about designing of sales promotion campaign in business.

Expected Course Outcomes:

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

1	Design the Advertisement for a business.	K3
2	Summarize the cost of advertisements related to sales in the world.	K2
3	Analyse the impact of advertisement on present business.	K4
4	Examine the different types of objectives of sales promotion in every business.	K4
5	Identify the different international promotion strategies.	K3

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

Unit:1	Introduction to Advertisement	15 hours

Introduction to Advertisement-Concept and definition of advertisement – Social, Economic and Legal Implications of Advertisements – setting advertisement objectives – Ad. Agencies – selection and remuneration – advertisement campaign.

Unit:2	Advertisement and Media	10 hours

Advertisement Media -Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling.

Unit:3	Design and Execution of Advertisements	10 hours

Design and Execution of Advertisements-Message development – different types of advertisements – layout – design appeal – copy structure – advertisement production – print – Radio. T.V. and web advertisements – Media Research – testing validity and reliability of ads – measuring impact of advertisements

Unit:4	Introduction to Sales Promotion	15 hours

Introduction to Sales Promotion - Scope and role of sale promotion – definition – objective sales promotion - sales promotion techniques – trade oriented and consumer oriented.

Unit:5	**Sales Promotion Campaign**	**8 hours**
Sales Promotion Campaign - Sales promotion – Requirement identification – designing of sales promotion campaign – involvement of salesmen and dealers – out sourcing sales promotion national and international promotion strategies – Integrated promotion – Coordination within the various promotion techniques – online sales promotions.		
Unit 6	**Contemporary issues**	**2 hours**
Expert lectures and seminars		
	TOTAL	**60 hours**

Text Book(s)

1	Kenneth Clow. Donald Baack "Integrated Advertisements, Promotion and Marketing communication", Prentice Hall of India, New Delhi,2003.
2	S.H.H.Kazmi, Satish K Batra, "Advertising & Sales Promotion", Excel Books, New Delhi, 2001.

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

1	-
2	

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Elective Papers

Course code	-	PROJECT AND VIVA VOCE	L	T	P	C
Elective – III C		Major Project	-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:
1. The students will get on-the-job training and experience.
2. The students will gain knowledge on problem identification and solutions.
3. The students will gain a complete knowledge on the program and the course outcome.

Expected Course Outcomes:

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

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

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

Textbook(s)

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

Reference Books

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

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

Mapping with Programme Outcomes

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

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

Course code	TITLE OF THE COURSE	L	T	P	C
CORE XXI	**INSURANCE LEGISLATIVE FRAMEWORK**	**3**	**-**	**-**	**3**
Pre-requisite	**Basics knowledge on Insurance Legislative**	**Syllabus Version**		**2021-22**	

Course Objectives:

The main objectives of this course are to:

1. Provide strong foundation knowledge of Indian Insurance Act 1938.
2. Inculcate the regulatory framework of insurance companies.
3. Make the students aware of insurance companies Products.
4. Gain the knowledge about the Insurance product cost and pricing, marketing, and distribution
5. Give an insight about the insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.

Expected Course Outcomes:

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

1	Recall the fundamental concepts of Indian Insurance Act 1938.	K1
2	Learn about the regulatory framework of insurance companies.	K3
3	Develop skills to facilitate insurance product cost and pricing, marketing, and distribution..	K1
4	The role of public policy including social insurance in personal financial planning and risk management.	K2
5	Understand the insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.	K2

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

Unit:1	**Indian Insurance Act 1938**	**9 hours**

Indian Insurance Act 1938: Provision applicable to Insurer- Insurance Companies- Registration of Insurance Companies

Unit:2	**LIC Act 1956**	**9 hours**

LIC Act 1956: Organization Structure- Role of LIC in National Economy.

Unit:3	**Insurance Regulatory**	**9 hours**

Insurance Regulatory & Development Authority Act 1999: Development Authority- Regulation 2000, 2002, 2013, 2016 & 2017 regards amended Provision.

Unit:4	**Insurance Sector**	**9 hours**

Insurance Sector: General Insurance - Drawbacks of the regulated insuranceindustry in India- Privatization and Challenges in Insurance Sector.

Unit:5	Ombudsman scheme	8 hours
Ombudsman scheme: Territorial Jurisdiction of Ombudsman.		
Unit:6	**CONTEMPORARY ISSUES**	**1 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**45 hours**

Distribution of Marks: 80% Theory, 20 % Problems

Text Book(s)

1	MishraM .N and Dr. MishraS.B 2016 Insurance Principles and Practice (Twenty Second Edition) Sultan Chand and Sons
2	Dr. Periasamy P 2017 **Principles and Practice of Insurance** (**FifthEdition**)Himalaya Publishing House
3	Inderjith singh 2015 **Fundamentals of Insurance** (**FifthEdition**), Kalyanipublishers, New Delhi.
4	Nallini Prava Tripathy 2014 **Insurance Theory and Practice (First Edition)** PHILearning, New Delhi.

Reference Books

1	Ghanashyan Panda 2013Principles and Practice of Insurance (Third Edition) Kalyani publishers, New Delhi.
2	Murthy A 2015 Principles and Practice of Insurance (First Edition)Margham Publications, Chennai.
3	Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.
4	Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York
5	Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson

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

1	https://www.youtube.com/watch?v=O53Z4S6zqfY
2	https://www.youtube.com/watch?v=sY4yQhd4M9s
3	tth https://www.youtube.com/watch?v=3JNj9m3v_Ic

Course Designed By:

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

S- Strong; M-Medium; L-Low