

**B.Com. Finance**

Syllabus

AFFILIATED COLLEGES

**Program Code:2AR**

**2023-2024 onwards**

**BHARATHIAR UNIVERSITY**

**(A State University, Accredited with “A” Grade by NAAC,Ranked 13thamongIndianUniversitiesby MHRD-NIRF, WorldRanking:Times-801-1000,Shanghai-901-1000,URAP–1047)**

**Coimbatore-641046,TamilNadu, India**



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| **Program Educational Objectives(PEOs)** | |
| The **B.Com(Finance)** program describe accomplishments that graduates are expected to  attain within five to seven years after graduation | |
| PEO1 | Graduates will be well suited to work in financial services jobs in a variety offinancial organizations including banks, investment companies and  insurancecompanies. |
| PEO2 | Applying the financial instrumentsin managing the risk of investing and hedging  activity at the individual and the corporate level. |
| PEO3 | Excelin contemporaryknowledgeof business anddevelopinginclination towards  life long learning. |
| PEO4 | Possesswidespectrumof managerialskills along withcompetencybuilding qualities in specific areas of business studies. |
| PEO5 | An understanding of best practices and standards and their financial institutions. |



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| **ProgramSpecificOutcomes(PSOs)** | |
| Afterthesuccessfulcompletionof **B.Com(Finance)**program,thestudentsareexpectedto | |
| PSO1 | Studentswilldemonstratehigh-levelproficiencyinfinancialresearch anditsgloballevels. |
| PSO2 | Graduatesaremotivated incareerand entrepreneurialskilldevelopmenttobecomeglobal leadersinareaofbusiness and financialsectors. |
| PSO3 | Abetstudentsto communicateeffectivelyandto improvetheircompetencyskillstosolvereal timeproblems in the fieldofcommerceandfinance. |
| PSO4 | Identifythefundamental  conceptsinmobileapplicationdevelopmentintheareaofcalculation offinancial sectors. |
| PSO5 | Abilityto design, implement domainknowledgeof bankingtechnologiesforworkingof banker to customers. |



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| **ProgramOutcomes (POs)** | |
| Onsuccessful completionofthe**B.Com(Finance)** program | |
| PO1 | Todetermineandevaluatethecurrentfinancialmarketneeds, commercialreferral leadsandmarketfluctuationstodevelopprospectivefinancialproposalstoensureandm aintain excellent diplomacyin the competitive business etiquette. |
| PO2 | To promote and undertake research to understand the financial markets, financialinstruments and various investment objectives in the fast growing business erawiththeneeded skills for limitless careersuccess. |
| PO3 | To groom professionals for attainment of competence with intellectualcontributionsandindepthknowledgeintheprofessionofbankingandfi  nance  that improves their application to promote continues professional developmentwithlimitless earningpotential. |
| PO4 | Havecomprehensiveknowledgeof Finance, Accounting, TaxationandBusiness  laws. |
| PO5 | Demonstrateknowledgeandunderstandingofbusinessprinciplesandfinancialadvisor applythesetoone’s ownworkto managemultidisciplinaryenvironments. |

**BHARATHIAR UNIVERSITY**:: COIMBATORE 641046

# B.Com. (Finance) Curriculum (Affiliated Colleges)

*(For the students admitted during the academic year 20232 –24 onwards)*

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| **Course Code** | **Titleof theCourse** | **Credits** | **Hours** | | **MaximumMarks** | | |
| **Theory** | **Practical** | **CIA** | **ESE** | **Total** |
| **FIRST SEMESTER** | | | | | | | |
| I | Language-I | 2 | 6 |  | 25 | 75 | 100 |
| II | English-I | 4 | 6 |  | 25 | 75 | 100 |
| III | CoreI- FinancialAccounting-I | 4 | 6 |  | 25 | 75 | 100 |
| III | CoreII-Marketing | 4 | 6 |  | 25 | 75 | 100 |
| III | AlliedPaper-I- BusinessEconomics | 4 | 4 |  | 25 | 75 | 100 |
| IV | EnvironmentStudies # | 2 | 2 |  | - | 50 | 50 |
| **Total** | | **20** | **30** |  | **125** | **425** | **550** |
|  | | | | | | | |
| **SECOND SEMESTER** | | | | | | | |
| I | Language-II | 2 | 6 | - | 25 | 75 | 100 |
| II | English-II | 2 | 4 | - | 25 | 25 | 50\* |
|  | Language Proficiency for Employability | 2 | 2 |  | 25 | 25 | 50\* |
|  | http://kb.naanmudhalvan.in/Special:File  path/Cambridge\_Course\_Details.pdf |  |  |  |  |  |  |
| III | Core-III- FinancialAccounting-II | 4 | 6 | - | 25 | 75 | 100 |
| III | Core-IV- BusinessCommunication | 4 | 6 | - | 25 | 75 | 100 |
| III | AlliedPaper-II- IndianEconomy | 4 | 4 | - | 25 | 75 | 100 |
| IV | ValueEducation- HumanRights# | 2 | 2 | - | - | 50 | 50 |
| **Total** | | **20** | **30** | - | **150** | **400** | **550** |
|  | | | | | | | |
| **THIRD SEMESTER** | | | | | | | |
| I | Language-III | 2 | 4 | - | 25 | 75 | 100 |
| I | English III | 2 | 4 |  | 25 | 75 | 100 |
| III | Core-V -  CorporateAccounting | 5 | 5 | - | 25 | 75 | 100 |
| III | Core-VI- InvestmentManagement | 4 | 3 | - | 25 | 75 | 100 |
| III | Core-VII-CommercialLaw | 3 | 3 | - | 20 | 55 | 75 |
| III | Core- VIII- ComputerApplications Pra ctical-I (MS office-Word, Excel and Power point) | - | - | **2** | **-** | **-** | **-** |
| III | Core – IX -Business Organisation and Office Management | 2 | 3 | - | 20 | 55 | 75 |
| III | Allied-Paper-III- BusinessMathematics | 4 | 4 |  | 25 | 75 | 100 |



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| IV | **Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&ouid=100738103855604184250&rtpof=true&sd=true** | **2** | **-** |  | | 25 | 75 | 100 |
| IV | Tamil @ / AdvancedTamil#(or)Non- MajorElective–I: Yogafor  HumanExcellence#/Wom en’sRights# | **2** | **2** | **-** | | **50** | | **50** |
| **Total** | | **26** | **28** | **2** | | **190** | **610** | **800** |
|  | | | | | | | | |
| **FOURTH SEMESTER** | | | | | | | | |
| I | Language-IV | 2 | 4 | - | 25 | | 75 | 100 |
| I | English IV | 2 | 4 |  | 25 | | 75 | 100 |
| III | Core-X -  HigherCorporateAccounti ng | 4 | 5 | - | 25 | | 75 | 100 |
| III | Core-XI- BusinessManagement | 3 | 4 | - | 20 | | 55 | 75 |
| III | Core- XII – Computer Applications Practicals(MS office-Access and Tally) | 3 | 4 | - | 20 | | 55 | 75 |
| III | Core –XIII – Company Law | 3 | 3 | - | 20 | | 55 | 75 |
| III | Allied:IV- BusinessStatistics | 4 | 4 | - | **25** | | **75** | **100** |
| IV | **Skill based Subject- II: Naan Mudhalvan - Office Fundamentals**  [**http://kb.naanmudhalvan.in**](http://kb.naanmudhalvan.in/) | **2** | **-** |  | **25** | | **75** | **100** |
| **/Special:Filepath/Microsoft\_** |
| **Course\_Details.xlsx** |
| IV | Tamil @ / AdvancedTamil#(or)Non- major  elective- II:GeneralAwareness# | 2 | 2 | - | 50 | | | 50 |
| **Total** | | **25** | **30** |  | **185** | | **590** | **775** |
|  | | | | | | | | |
| **FIFTH SEMESTER** | | | | | | | | |
| III | CoreXIV-CostAccounting | 4 | 5 | - | 25 | | 75 | 100 |
| III | Core-XV-IncomeTax | 4 | 5 | - | 25 | | 75 | 100 |
| III | Core-XVI- FinancialManagement | 4 | 4 | - | 25 | | 75 | 100 |
| III | Core-XVII -  BankingTheorylaw&Pract ices | 4 | 4 | - | 25 | | 75 | 100 |
| III | Core-XVIII - Principles ofAuditing | 3 | 4 | - | 25 | | 75 | 100 |
| III | Core – XIX Fundamentals of IT | 3 | 3 | - | 20 | | 55 | 75 |
| III | Elective-1 | 4 | 5 | - | 25 | | 75 | 100 |

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| IV | Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2\_2023-2024.pdf | 2 |  |  | 25 | 75 | 100 |
| **Total** | | **28** | **30** | - | **195** | **580** | **775** |
|  | | | | | | | |
| **SIXTH SEMESTER** | | | | | | | |
| III | Core-XX-  Management Accounting | 4 | 6 | - | 25 | 75 | 100 |
| III | Core-XXI– BusinessEnvironment | 4 | 5 | - | 25 | 75 | 100 |
| III | Core-XXII – Working Capital Management | 4 | 6 | - | 25 | 75 | 100 |
| III | Core-XXIII– E-Commerce | 3 | 5 | - | 20 | 55 | 75 |
| III | Elective-II | 3 | 4 | - | 20 | 55 | 75 |
| III | Elective-III | 3 | 4 | - | 20 | 55 | 75 |
| IV | Skill based Subject-IV- **Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics)**[**http://kb.naan**](http://kb.naanmudhalvan.in/Bharathiar_University_(BU))  [**mudhalvan.in/Bharathia**](http://kb.naanmudhalvan.in/Bharathiar_University_(BU))[**r\_University\_(BU)**](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) | **2** |  | - | **25** | **75** | **100** |
| V | Extensionactivities @ | 2 | - | - | - | 50 | 50 |
| **Total** | | **25** | **30** | **-** | **160** | **515** | **675** |
|  | | | | | | | |
| **GrandTotal** | | **144** |  |  |  |  | **4125** |

**\* English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks.**

**\*\*Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.**

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

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| ListofElectivepapers(Collegescan choose anyoneofthepaperelectives) | | |
| Elective-I | A | Insurance |
| B | BrandManagement |
| C | **IndirectTaxes** |
| Elective-II | A | FinancialServices |
| B | OrganizationalBehaviour |
| C | Industriallaw |
| Elective-III | A | IndianCapitalMarket andFinancialSystem |
| B | **BusinessFinance** |
| C | ProjectWork |



First Semester



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| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **CoreI** | | | | **FinancialAccountingI** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basicknowledgeinaccounting** | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Toexplorevarious Basic AccountingConcepts andConventions 2. ToprovideunderstandingaboutBankReconciliationStatement 3. Tooffer an ideaaboutsingle entrysystem ofaccounts | | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Understand the various methods of depreciation accounting in the books ofaccounts | | | | | | | K2 | |
| CO2 | | Applythevarious techniques ofPreparation of FinalAccounts of aSoleTradingConcern | | | | | | | K3 | |
| CO3 | | SummarizingBankReconciliationStatement | | | | | | | K2 | |
| CO4 | | KnowtheDepreciationaccountingandmethods | | | | | | | K2 | |
| CO5 | | Understandingbooks of accounts relatingto SingleEntrysystem | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
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| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **20hours** | | | | |
| MeaningandscopeofAccounting,BasicAccountingConceptsandConventions-Objectivesof Accounting-DoubleEntryBookKeeping-Journal,Ledger,Preparation ofTrial Balance- PreparationofCashBook. | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **18hours** | | | | |
| Preparationof FinalAccountsofaSoleTradingConcern- AdjustmentsReceiptsandPaymentsAccount,Income&ExpenditureAccountand BalanceSheetofNonTradingOrganizations. | | | | | | | | | | |
| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | **17hours** | | | | | |
| BankReconciliationStatement –Errors -Classificationoferrors -Rectificationoferrors. | | | | | | | | | | |
| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | **15hours** | | | | | |
| Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method- InsurancePolicyMethod, SinkingFund Method&AnnuityMethod. | | | | | | | | | | |
| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | **18hours** | | | | | |
| Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double EntrySystem-Statement ofAffairs Method-Conversion Method . | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars -webinars | | | | | | | | | | |
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|  | | | **TotalLecturehours** | | **90hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | Advanced Accountancy-R.L.Gupta &M.Radhasamy | | | | | | | | | |
| 2 | Advanced Accountancy- S.P.Jain&K.L.Narang | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| 1 | Advanced Accountancy-M.C.Shukla&T.S.Grewal | | | | | | | | | |



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| 2 | FinanacialAccounting- T.S.Reddy&A.Murthy |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
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| CourseDesigned By: | |

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| **MappingCourseobjectivesand courseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | M | M | S | M |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | S | S |



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| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | | **T** | | **P** | **C** |
| **CoreII** | | | | **Marketing** | **4** | | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basicknowledgeinmarketing** | **Syllabus Version** | | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Toconceptualizeanidea about marketingandrelatedterms 2. Toprovideinsightaboutvariousformsandtypesofmarketing 3. Toanalyzevariouscomponentsofmarketingchannels 4. Tounderstand variousconcepts relatingtoconsumerbehavior 5. Tointroducethe componentsof marketingmix 6. Tounderstand the importanceofretailingintoday’scontext 7. Tounderstandemergingmarketingtrendsandregulatorymechanisms | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | | |
| CO1 | | Recallingvarious termsand concepts relatingto marketing | | | | | | | | K1 | |
| CO2 | | Understandingvarious formsand typesof marketing | | | | | | | | K2 | |
| CO3 | | Evaluatethedimensionsofconsumerbehavior | | | | | | | | K5 | |
| CO4 | | Differentiatingspecific components ofmarketingmix | | | | | | | | K4 | |
| CO5 | | Explainingthe emergingtrends inmarketingand theregulatorymechanisms | | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | |
| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | | **20hours** | | | | |
| Introduction to Marketing -Meaning and definition, Functions of Marketing - Role andImportanceof Marketing-Classification ofMarkets-Marketingmix. | | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | | **18hours** | | | | |
| Market Segmentation - Concept - Benefits - Bases. Introduction to Consumer Behavior - Needforstudy-Consumer buyingdecision process-Buyingmotives. | | | | | | | | | | | |
| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **-17hours** | | | | | |
| Product-Meaning-IntroductiontoStagesofNewProductDevelopment-Types-IntroductiontoPLC- Product Mix-Price-PricingPolicies andMethods. | | | | | | | | | | | |
| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **16hours** | | | | | |
| Channels of Distribution (Levels) - Channel Members – Promotion activities - CommunicationMix-Basics ofAdvertising,Sales promotion andPersonalselling.. | | | | | | | | | | | |
| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **17hours** | | | | | |
| Recent Trends in Marketing: A Basic understanding of E - Marketing, Consumerism, MarketResearch,MISand MarketingRegulations-GreenMarketing | | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | | |
|  | | | **TotalLecturehours** | | | **90hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | | |
| 1 | MarketingManagementbyRajanSaxena, TataMcGraw Hills | | | | | | | | | | |
| 2 | MarketingbyWilliamJStanton,McGraw-HillRyerson,Limited | | | | | | | | | | |
| 3 | PrinciplesofMarketingbyPhilipKotler | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | |



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| 1 | MarketingManagementbyStill and Cundiff |
| 2 | MarketingManagementbyDr.K. NirmalaPrasadandSherlaker |
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| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
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| CourseDesigned By: | |

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| **MappingCourseobjectivesand courseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | S |
| **CO2** | S | S | M | S | M |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | M | M | S |
| **CO5** | S | S | S | S | S |



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| **Coursecode** | | |  | **BUSINESSECONOMICS** | **L** | | | | **T** | | **P** | **C** |
| **Allied:III** | | | | KNOWLEDGEINBASICECONOMICS | **4** | | | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Syllabus Version** | | | | | **2022-2023** | | |
| **CourseObjectives:** | | | | | | | | | | | | |
| Themain objectivesof thiscourseare:   1. Imparttheknowledgeof students oneconomicsand itstheories. 2. Understandthe law ofdemand 3. Makethestudentstounderstandthecostconcepts,MarketStructureandNationalIncome. | | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | | | |
| 1 | ExplainthebasicconceptofBusinesseconomics. | | | | | | | K2 | | | | |
| 2 | Understandthelaw ofdemand | | | | | | | K2 | | | | |
| 3 | Understandthe costconcepts | | | | | | | K2 | | | | |
| 4 | Toknowthe MarketStructure | | | | | | | K2 | | | | |
| 5 | TostudytheNationalIncome | | | | | | | K2 | | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:1** | | | **BUSINESSECONOMICS** | | | | **18hours** | | | | | |
| BusinessEconomics–Meaning-Definition-ScopeofBusinessEconomics-MicroandMacroEconomics-  EconomicConceptsAppliedinBusiness Economics -Role andResponsibilitiesof aBusiness Economist | | | | | | | | | | | | |
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| **Unit:2** | | | **LAWOFDEMAND** | | | | **10hours** | | | | | |
| LawofDemand-DeterminantsofDemand-DemandDistinctions-IndifferenceCurveAnalysis-Consumer'sEquilibrium- ElasticityofDemand-Types -Measurement-Demand Forecasting-Methods ofDemand Forecasting | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:3** | | | **COSTCONCEPTS** | | | **12hours** | | | | | | |
| CostConcepts-Cost-OutputRelationship-ProductionFunction–Iso-quants-LawofVariableProportions-Returnsto Scale- Producer's Equilibrium. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:4** | | | **MARKETSTRUCTURE** | | | **20hours** | | | | | | |
| Market–Meaning-Market Structure-PerfectCompetition–Features –Imperfect Competition–Features-  Monopoly-MonopolisticCompetition-Oligopoly:Cartels,PriceLeadershipandPriceRigidity–PricingunderPerfectand ImperfectCompetition–Price Discrimination underMonopoly | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:5** | | | **NATIONALINCOME** | | | **16hours** | | | | | | |
| NationalIncome-Definition-ConceptsofNationalIncome–Uses-MethodsofCalculatingNationalIncome–Difficultiesin Estimationof National Income–NationalIncomeand EconomicWelfare. | | | | | | | | | | | | |
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| **Unit6** | | | **Contemporaryissues** | | | **2hours** | | | | | | |
|  | | | **Expertlecturesandseminars** | | |  | | | | | | |
|  | | | **TotalLecturehours** | | | **60** | | | | | | |
| **TextBook(s)** | | | | | | | | | | | | |
| 1 | | Sankaran:BusinessEconomics, | | | | | | | | | | |

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| 2 | DMMithani:BusinessEconomics |
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| **ReferenceBooks** | |
| 1 | MoteVLpeul. S&Gupta GS: Managerial EconomicsTMH |
| 2 | H.CraigPetersen&W.Crislewis:ManagerialEconomics,PHI. |
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| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| 1 | - |
| 2 |  |
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| **MappingwithProgrammeOutcomes** | | | | | |
| **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



Second Semester



|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **CoreIII** | | | | **FinancialAccountingII** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basicknowledgeinaccounting** | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseare to:   1. Toexplorevarious methodsof branchaccounting 2. Toprovide understandingabout departmental accounts 3. ToSummarizinghirepurchasing andinstallmentaccounts 4. TopromoteknowledgeaboutAdmissionofapartner-Retirementof apartner 5. TofacilitateknowledgeaboutDissolutionof apartnership | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| Co 1 | | Implementingvarious methodsof branchaccountinginthebooksof accounts | | | | | | | K3 | |
| Co 2 | | Applyingthevarious techniques ofdepartmentalaccounts | | | | | | | K3 | |
| Co 3 | | Summarizinghirepurchasingand installmentaccounts | | | | | | | K2 | |
| Co 4 | | Understandingaboutthe Admissionof apartner- Retirement ofapartner. | | | | | | | K2 | |
| Co 5 | | Understandingthe booksof accountsrelatingto Dissolution of apartnership | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **15hours** | | | | |
| BranchAccounts -Dependentbranches-Stockanddebtorssystem- Independentbranch(foreignbranchesexcluded). | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **20hours** | | | | |
| DepartmentalAccounts- Basisforallocationofexpenses – Interdepartmentaltransferatcostorsellingprice | | | | | | | | | | |
| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | **20hours** | | | | | |
| Hire Purchase and installment - Default and repossession - Hire Purchase trading account- InstallmentPurchaseSystem. | | | | | | | | | | |
| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | **15hours** | | | | | |
| Admissionofapartner-Retirementofapartner. | | | | | | | | | | |
| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | **18hours** | | | | | |
| Dissolution of a partnership - Insolvency of a partner (Application of Indian PartnershipAct1932)- Insolvencyofallpartners- Gradualrealizationofassets andpiecemealdistribution  (ProportionateCapitalmethodonly) | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **90hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | Advanced Accountancy- R.L.Gupta&M.Radhasamy | | | | | | | | | |
| 2 | AdvancedAccountancy-S.P.Jain&K.L.Narang | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| 1 | AdvancedAccountancy-M.C.Shukla&T.S.Grewal | | | | | | | | | |
| 2 | FinanacialAccounting- T.S.Reddy&A.Murthy | | | | | | | | | |



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| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
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| CourseDesigned By: | |

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| **MappingCourseobjectivesand courseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | M | M | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | M | S | M | M |



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| **Course code** | |  |  | **L** | | **T** | | **P** | **C** |
| **CoreIV** | | | BusinessCommunication | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in the field of**  BusinessCommunication | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Toprovideanoverview ofPrerequisitestoBusinessCommunication. 2. Toputinusethe basicmechanicsofGrammar. 3. Toprovideanoutlineto effectiveOrganizational Communication. 4. TounderlinethenuancesofBusiness communication. 5. Toimpartthecorrectpracticesofthestrategiesof EffectiveBusinesswriting. | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| CO1 | To participatein anonlinelearningenvironmentsuccessfullybydeveloping the implication-based understanding of Paraphrasing, deciphering instructions,interpretingguidelines, discussion boards&ReferencingStyles. | | | | | | | K1 | |
| CO2 | To demonstrate his/her ability to write error free while making an optimum useofcorrectBusiness Vocabulary& Grammar. | | | | | | | K2 | |
| CO3 | Understanding various levels of organizational communication andcommunicationbarriers whiledevelopinganunderstandingofCommunication asaprocessin anorganization. | | | | | | | K2 | |
| CO4 | Todrafteffectivebusinesscorrespondence withbrevityandclarity. | | | | | | | K3 | |
| CO5 | ApplytheirCriticalthinkingbydesigningand developingcleanand lucidwritingskills. | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
| **Unit:1** | |  | | | **15hours** | | | | |
| Definition–Methods –Types–PrinciplesofeffectiveCommunication– BarrierstoCommunication– BusinessLetter –Layout. | | | | | | | | | |
| **Unit:2** | |  | | | **20hours** | | | | |
| Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries– Replies – Orders– Sales– Circular–Complaints. | | | | | | | | | |
| **Unit:3** | |  | | **20hours** | | | | | |
| Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondencewith Shareholders, Directors. | | | | | | | | | |
| **Unit:4** | |  | | **18hours** | | | | | |
| Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular– Notes. | | | | | | | | | |
| **Unit:5** | |  | | **15hours** | | | | | |
| Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websitesandtheirusein Business. | | | | | | | | | |
| **Unit:6** | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars–webinars | | | | | | | | | |
|  | | **TotalLecturehours** | | **90hours** | | | | | |
| **TextBook(s)** | | | | | | | | | |



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| --- | --- |
| 1 | RajendraPal&J.S.Korlahalli,EssentialsofBusinessCommunication-SultanChand&Sons  -NewDelhi. |
| 2 | ShirleyTaylor,CommunicationforBusiness-PearsonPublications -New Delhi. |
| 3 | Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - NewDelhi. |
| **ReferenceBooks** | |
| 1 | Penrose,Rasbery,Myers,AdvancedBusinessCommunication-Bangalore. |
| 2 | SimonCollin,DoingBusinessonthe Internet-KoganPage Ltd. - London |

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



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| **Coursecode** | | |  | **INDIANECONOMY** | **L** | | | | **T** | | **P** | **C** |
| **Allied:II** | | | | BASICECONOMICS | **4** | | | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Syllabus Version** | | | | | **2022-2023** | | |
| **CourseObjectives:** | | | | | | | | | | | | |
| Themain objectivesof thiscourseare:   1. Imparttheknowledgeof studentsoneconomicsdevelopment. 2. Understand thenew economic policy 3. Makethestudentsto understandtheForeign Trade,PublicFinanceandknowledgeeconomy. | | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | | | |
| 1 | TostudytheEconomic Development | | | | | | | K2 | | | | |
| 2 | Understand thenew economic policy | | | | | | | K2 | | | | |
| 3 | OutlinetheForeignTrade | | | | | | | K2 | | | | |
| 4 | TounderstandthePublic Finance | | | | | | | K2 | | | | |
| 5 | Analysethe knowledgeeconomy | | | | | | | K3 | | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | | |
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| **Unit:1** | | | **ECONOMICDEVELOPMENT** | | | | **13hours** | | | | | |
| Agriculture-Contribution to economicdevelopment, greenrevolution,agricultureproductivity;land reforms;sourcesoffarmcredit-Food subsidyand public distributionsystem. | | | | | | | | | | | | |
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| **Unit:2** | | | **NEWECONOMICPOLICY** | | | | **12hours** | | | | | |
| Industry-Roleofindustriesineconomicdevelopment;-Industrialdevelopmentundertheplanningregime.New economicpolicy1991.Roleofpublicsectorandrestructuringthepublicsector.Roleofsmallscaleindustriesineconomicdevelo  pment. | | | | | | | | | | | | |
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| **Unit:3** | | | **FOREIGNTRADE** | | | **10hours** | | | | | | |
| ForeignTrade:Composition, direction,andEXIMpolicy | | | | | | | | | | | | |
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| **Unit:4** | | | **PUBLICFINANCE** | | | **10hours** | | | | | | |
| PublicFinance: Fiscal policy-Components,fiscal policyintheliberatedera. | | | | | | | | | | | | |
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| **Unit:5** | | | **KNOWLEDGEECONOMY** | | | **13hours** | | | | | | |
| .InformationtechnologyIndustry-KnowledgeEconomy-GrowthandpresentstateofITindustryinIndia-Futureprospectsof ITindustry. | | | | | | | | | | | | |
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| **Unit6** | | | **Contemporaryissues** | | | **2hours** | | | | | | |
|  | | | **Expertlecturesandseminars** | | |  | | | | | | |
|  | | | **TotalLecturehours** | | | **60** | | | | | | |
| **TextBook(s)** | | | | | | | | | | | | |
| 1 | | IndianEconomy-I.C.Dingra | | | | | | | | | | |
| 2 | | IndianEconomy-S.Shankaran | | | | | | | | | | |

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| **ReferenceBooks** | |
| 1 | IndianEconomy-RuddarDattandK.P.M.Sundharam |
| 2 | IndianEconomy-ProblemofDevelopmentandPlanning-A.N.AgarwalIndian |
| 3 | Economy-ItsDevelopmentExperience-S.K.MisraandV.K.Puri. |
| 4 | IndianEconomy-2008 58th Editions ByRudderDatt and KPM.Sundram |
| 5 | P.xiv-Part-IVIndianIndustries37thChapterpp643-655." |
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| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
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| **MappingwithProgrammeOutcomes** | | | | | |
| **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**



Third Semester



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| **Course code** | | |  | **CorporateAccounting** | **L** | | **T** | | **P** | **C** |
| **CoreV** | | | |  | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | BasicknowledgeofCorporateAccounting | **Syllabus Version** | | | **2022-**  **2023** | | |
| **Course Objectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Togain workingknowledgeofcompanyaccountingprocedurefromIssue ofSharesandDebentures. * Togainabilityin solvingthe advanceproblems. * Toequipthestudents withaccountingwith ValuationofShares andGoodwill,Preparationofcompanyfinalaccounts. | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Tounderstandthebasicconceptualknowledgeaboutthecompanyandproce dureforIssue,Forfeitureand Reissueofshares, | | | | | | | K2 | |
| CO2 | | TounderstandtheRedemptionofpreferencesharesandissueandredemptionofdeb entures and Profitpriortoincorporation | | | | | | | K2 | |
| CO3 | | Preparationof finalaccountsofcompaniesandcalculationofmanagerialremuneration. | | | | | | | K2 | |
| CO4 | | ToSolvevariousmethodsofvaluationof goodwillandshares. | | | | | | | K3 | |
| CO5 | | To Understand the concept of alteration of share capital , internalreconstruction,capitalreductionandprocedureforcapitalreduct ion. | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **15hours** | | | | |
| IssueofSharesand Debentures -Various Kinds - Forfeiture-Reissue- UnderwritingofSharesandDebentures. | | | | | | | | | | |
| **Unit:2** | | |  | | | **18hours** | | | | |
| Redemptionof PreferenceSharesandDebentures-Purchaseofbusiness-ProfitsPriorto  Incorporation. | | | | | | | | | | |
| **Unit:3** | | |  | | **17hours** | | | | | |
| Preparationofcompanyfinal accounts-Companybalancesheet- ComputationofManagerialRemuneration. | | | | | | | | | | |
| **Unit:4** | | |  | | **10hours** | | | | | |
| ValuationofSharesandGoodwill | | | | | | | | | | |
| **Unit:5** | | |  | | **13hours** | | | | | |
| AlterationofShareCapitalandInternalReconstructionandReductionofCapital. | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **75hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | R.L.Gupta andM. RadhaswamyAdvancedAccountsNew Delhi,SultanChand. | | | | | | | | | |
| 2 | AdvancedAccountingvolume IISPIyengarSultanChand&Sons2013edition | | | | | | | | | |
| 3 | Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas PublicationHousePvtLtd; 10th revised edition, 2013 | | | | | | | | | |



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| **ReferenceBooks** |
| CorporateAccountingT.S.Reddy&A.MurthyMargham PublicationsReprint 2015 |
| CA– IPCCGroup IIStudyMaterialICAIICAICurrentyea |

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



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| **Course code** | | |  | **InvestmentManagement** | | | **L** | | **T** | | **P** | **C** |
| **CoreVI** | | | |  | | | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic**  **Knowledge Management** | **of** | **Investment** | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Tounderstandvariousalternativesof investment 2. Tounderstandaboutclassificationofinvestmentmarket 3. Toperformfundamental analysisbeforeinvesting 4. Toevaluatevarioustypesoffundamentalanalysis 5. Tounderstandaboutoptimumportfolioconstructionandmanagement | | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | | | |
| CO1 | | Recallingvariousalternativesofinvestment | | | | | | | | | K1 | |
| CO2 | | Comparingthefeaturesofvariousinvestmentmarkets | | | | | | | | | K2 | |
| CO3 | | Analyzinginvestmentsusingfundamentalanalysis | | | | | | | | | K4 | |
| CO4 | | Applyingtechnical analysisforevaluatinginvestments | | | | | | | | | K3 | |
| CO5 | | Creatinganoptimumportfolioforinvestment | | | | | | | | | K6 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | | |
| **Unit:1** | | |  | | | | | **10hours** | | | | |
| Nature,MeaningandscopeofInvestment– ImportanceofInvestment –Factorsinfluencing Investment – Investment media – Features of investment Programme – Investment Process – DevelopmentofFinancial system inIndia. | | | | | | | | | | | | |
| **Unit:2** | | |  | | | | | **12hours** | | | | |
| CapitalMarket –NewissueMarketandstockexchangeinIndia–B.S.E–N.S.E–OTCEI–Kindsof Tradingactivity–ListingofSecurities–SEBIandits Role andguidelines. | | | | | | | | | | | | |
| **Unit:3** | | |  | | | | **13hours** | | | | | |
| Fundamental and Technical Analysis – Security evaluation – Economic Analysis – IndustryAnalysis – CompanyAnalysis– TechnicalAnalysis– PortfolioAnalysis. | | | | | | | | | | | | |
| **Unit:4** | | |  | | | | **12hours** | | | | | |
| InvestmentAlternatives– InvestmentinEquityShares,Preferenceshares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – UnitTrust – National Savings Scheme–LIC. | | | | | | | | | | | | |
| **Unit:5** | | |  | | | |  |  | **11** |  | **hours** | |
| PortfolioManagement –Nature,Scope –SEBIGuidelinestoPortfolioManagement–Portfolio InvestmentProcess –ElementsofPortfolioManagement–PortfolioRevision– NeedsandProblems. | | | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | | | |
|  | | | **TotalLecturehours** | | | |  |  | **60** |  | **hours** | |
| **TextBook(s)** | | | | | | | | | | | | |
| 1 | InvestmentManagement -FrancisCherunlillum | | | | | | | | | | | |
| 2 | InvestmentManagement-KhanandJain | | | | | | | | | | | |
| 3 | InvestmentManagement -PreetiSingh | | | | | | | | | | | |



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| **ReferenceBooks** |
| InvestmentManagement -V.K.Balla |
| InvestmentManagement -V.GangadhaRamesh Babu |

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| **MappingCourseobjectivesand courseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | M | S | S | S |



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| **Course code** | | |  | **COMMERCIALLAW** | **L** | | **T** | | **P** | **C** |
| **CoreVII** | | | |  | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basicknowledgeof Businesslaw | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis course areto:   * TounderstandtheEssentialElementsofValidContract * Tostudytheclassification ofContract anddischargeofcontract * TogainknowledgeregardingContractofIndemnityandGuaranteeandsaleof goodsact | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Toknowabouttheessentialelements ofvalidcontract andits types | | | | | | | K1 | |
| CO2 | | TounderstandtheelementsConsideration andCapacitytoContract | | | | | | | K2 | |
| CO3 | | TounderstandtheDischargeandremediesforbreachof Contract | | | | | | | K2 | |
| CO4 | | TogainknowledgeaboutContractof IndemnityandGuarantee | | | | | | | K2 | |
| CO5 | | Tounderstandthe LawofContractofSale | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **8 hours** | | | | |
| Law–Meaning–LawofContract –EssentialElementsofValidContract–TypesofContracts  -Offer– LegalRulesrelatingtoOffer–Acceptance–EssentialsofValidAcceptance– RevocationofOfferandAcceptance.. | | | | | | | | | | |
| **Unit:2** | | |  | | | **8 hours** | | | | |
| Consideration–EssentialsofValidConsideration–CapacitytoContract– LawrelatingtoMinor,Unsound Mind– Persons Disqualified byLaw. | | | | | | | | | | |
| **Unit:3** | | |  | | **9 hours** | | | | | |
| Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modesof Discharge-Remedies for Breach ofContract. | | | | | | | | | | |
| **Unit:4** | | |  | | **9 hours** | | | | | |
| Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights andLiabilitiesof Surety.-Bailment and Pledge. | | | | | | | | | | |
| **Unit:5** | | |  | | **9 hours** | | | | | |
| Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of CarriageofGoods | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2 hours** | | | | | |
| Expertlectures,onlineseminars -webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **45 hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | N.D.Kapoor,“BusinessLaw”,SultanChand &Sons,NewDelhi2005 | | | | | | | | | |
| 2 | R.S.N.Pillai&Bagavathi,“Business Law”S.Chand,NewDelhi2005 | | | | | | | | | |
| 3 | ArunKumarSen,”CommercialLaw”,TheworldpresspvtLtd,Calcutta | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| ArunKumarSen,JitendraKumar,Mitra,”CommercialLaw”,TheWorldPressPvt Ltd,Calcutta | | | | | | | | | | |



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| **MappingCourseobjectivesand courseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | S |
| **CO5** | M | M | M | S | M |



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| **Course code** | |  | COMPUTERAPPLICATIONSPRACTICAL–I | **L** | | **T** | | **P** | **C** |
| **CoreVIII** | | |  | **-** | | **-** | | **2** | **2** |
| **Pre-requisite** | | | **Basic knowledge of M.S. Office and accountingsoftware** | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Toprovide practicalknowledgeinworkingwithMS-word, excelandPowerPoint 2. Tounderstandthebasics ofworkingin exceland PowerPoint 3. Toprovideinsightsabouttheusefulness ofinternetinbusiness purpose | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| CO1 | UnderstandingthebasicsofworkinginMS-office usingvarious tools | | | | | | | K2 | |
| CO2 | GeneratingpersonalbiodatausingMSword | | | | | | | K6 | |
| CO3 | Analyzingbusinesstransactionsusingexcel | | | | | | | K4 | |
| CO4 | Applyexceltricks forthe dataanalysis | | | | | | | K3 | |
| CO5 | Applyingpresentationskillsin MSPowerPoint | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
| **Unit:1** | |  | | | **10hours** | | | | |
| **MSWord**   1. CreatethefrontpageofaNewsPaper. 2. Typeadocument andperformthefollowing:    1. Changeaparagraphintotwocolumncashbook.    2. Changeaparagraphusingbullets(or)numberingformat.    3. Findanywordandreplaceitwith anotherword indocument. 3. Prepareaclass timetableusingatablemenu. 4. Prepareamailmerge foraninterviewcallletter. 5. Createaresumewizard. 6. Designachequebook of abank. 7. Createatablewiththefollowingfieldname:EMP-no,Emp- name,designation,department,experience. | | | | | | | | | |
| **Unit:2** | |  | | | **10hours** | | | | |
| MSExcel   1. Develop the Students Mark List worksheet and calculate total, average and save it.SpecifytheResultalso (Fieldnames:S.NO,Name ofthestudent, course,mark1,mark2,   mark3,total,averageand result).   1. Design achartprojectingthecashestimateof aconcernintheforthcomingyears. 2. CreateaPivot tableshowingtheperformanceof thesalesmen’s. | | | | | | | | | |
| **Unit:3** | |  | | **10hours** | | | | | |
| **MSPowerPoint**   1. Design slide for a product of your choice, includes the picture of the product andDemonstrationand working(minimum threeslides) 2. Prepareanorganizationchartforacompany. 3. Createashow projectingtheactivitiesofyourdepartmentduringtheacademicyear. | | | | | | | | | |
|  | | **TotalLecturehours** | | **30hours** | | | | | |



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

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| **Coursecode** | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | | **P** | **C** |
| **Core IX** | | | **Business Organisation and Office**  **Management** | **3** | | **-** | | | **-** | **3** |
| **Pre-requisite** | | | **Basicknowledgeonbusinessorganization** | **Syllabus Version** | | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Toenablethestudentstolearnprinciples andconceptsof business 2. Toidentifythe types of businessorganization 3. Togainknowledgeaboutofficelayoutand accommodation,filingandindexing. 4. Todevelopthebusiness communication. | | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| 1 | Recallthevariousformsofbusinessorganization | | | | | | K1 | | | |
| 2 | Understandthe knowledgeonLocation ofBusiness | | | | | | K2 | | | |
| 3 | Understandonofficelayoutandaccommodation. | | | | | | K2 | | | |
| 4 | To studythe filingandIndexing | | | | | | K2 | | | |
| 5 | Applytheofficecommunicationin realtimesituation. | | | | | | K3 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | | |
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| **Unit:1** | | **INTRODUCTION** | | | **6hours** | | | | | |
| NatureandScopeofBusiness-Formsof BusinessOrganization –SoleTrader PartnershipFirm,Joint Stock  CompanyandCo-operativeSociety–PublicEnterprises. | | | | | | | | | | |
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| **Unit:2** | | **BUSINESSLOCATION** | | | **6hours** | | | | | |
| Office – Functions and Significance – Location of Business – Factors influencing location - Localization ofindustries-Size ofFirms. | | | | | | | | | | |
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| **Unit:3** | | **OFFICELAYOUT** | | **6hours** | | | | | | |
| Office Layout and Office Accommodation – Advantages and disadvantages – planning the office space – open&privateoffices-OfficeMachines and Equipments | | | | | | | | | | |
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| **Unit:4** | | **FILINGANDINDEXING** | | **5hours** | | | | | | |
| FilingandIndexing-Officerecords –Meaning, significanceessentialsof agoodfilingsystem-E-Filing–  DataProcessingSystem–EDP–UsesandLimitations. | | | | | | | | | | |
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| **Unit:5** | | **OFFICECOMMUNICATION** | | **5hours** | | | | | | |
| OfficeCommunication–Meaning–Importance,Types-Internal andExternal Communication. | | | | | | | | | | |

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| **Unit:6** | | **ContemporaryIssues** | **2hours** |
| Expertlectures,onlineseminars –webinars | | | |
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|  | | **TotalLecturehours** | **30hours** |
| **TextBook(s)** | | | |
| 1 | Y.K.Bhushan–BusinessOrganisationandManagement –Sultanchand&sons | | |
| 2 | Shukla-BusinessOrganisation andManagement–S.Chand &CompanyLtd., | | |
| 3 | Saksena–BusinessAdministrationandManagement–SahityaBhavan | | |
|  | | | |
| **ReferenceBooks** | | | |
| 1 | Singh.B.P&Chopra- BusinessOrganisationand Management–DhanpatRai&sons | | |
| 2 | R.K.Chopra–OfficeManagement –HimalayaPublishingHouse | | |
|  | | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | |
| 1 | <https://definitions.uslegal.com/b/business-organization/> | | |
| 2 | [https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-](https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-business-organization) [business-organization](https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-business-organization) | | |
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| CourseDesigned By: | | | |

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

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

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| **Course code** | |  | **TITLEOFTHECOURSE** | **L** | | | **T** | **P** | **C** |
| **ALLIEDPAPERIII** | | | **BUSINESS MATHEMATICS** | **4** | | | **-** | **-** | **4** |
| **Pre-requisite** | | | **BasicsknowledgeonMathematicsfor Business** | **Syllabus Version** | | | | **2022-**  **2023** | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Understandandapplybasicsofapplicationsofmathematicsinbusiness 2. Makethe students to bereadyforsolvingbusinessproblems usingmathematicaloperations. 3. Provideaninsightknowledgeabout variables,constantsandfunctions. 4. Gaintheknowledgeonintegral calculusanddeterminingdefinite and indefinitefunctions. 5. Analyzethelinearprogrammingproblembyusing graphicalsolutionand simplemethod. | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric series anddifferenteffectiverates ofinterestforsinkingfund, annuityand presentvalue. | | | | | K2 | | | |
| 2 | Knowthebasic concepts ofadditionandmultiplicationanalysisandinputand output analysis. | | | | | K1 | | | |
| 3 | Awareofvariables,constantsandfunctionsandevaluatethefirstandsecon dorder derivatives. | | | | | K2 | | | |
| 4 | Togainknowledgeonintegralcalculusanddeterminingdefiniteandindef initefunctions. | | | | | K2 | | | |
| 5 | Analyzethelinearprogrammingproblembyusinggraphical solutionandsimplemethod. | | | | | K4 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **SETTHEORY** | | | **10hours** | | | | |
| SetTheory–Arithmetic andGeometricSeries–SimpleandCompoundInterest –Effective rate  of Interest–SinkingFund –Annuity-PresentValue –Discountingof Bills– TrueDiscount – Banker‟sGain. | | | | | | | | | |
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| **Unit:2** | | **MATRIX** | | | **10hours** | | | | |
| Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – RankofMatrix-Solutionof SimultaneousLinearEquations–Input-Output Analysis. | | | | | | | | | |
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| **Unit:3** | | **VARIABLES,CONSTANTSANDFUNCTIONS** | | | **15hours** | | | | |
| Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation ofAlgebraic Functions–MeaningofDerivations–Evaluation ofFirst andSecond Order Derivatives–MaximaandMinima –ApplicationtoBusinessProblems | | | | | | | | | |



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| **Unit:4** | | **ELEMENTARYINTEGRALCALCULUS** | | **12hours** |
| Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simpleFunctions–Integration byParts. | | | | |
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| **Unit:5** | | **LINEARPROGRAMMINGPROBLEM** | | **11hours** |
| LinearProgrammingProblem– Formation– SolutionbyGraphical MethodSolution bySimpleMethod. | | | | |
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| **Unit:6** | | **CONTEMPORARYISSUES** | | **2hours** |
| Expertlectures,onlineseminars–webinars | | | | |
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|  | | **TotalLecturehours** | **60 hours** | |
| **TextBook(s)** | | | | |
| 1 | Navanitham,P.A,”BusinessMathematics &Statistics”JaiPublishers,Trichy-21 | | | |
| 2 | SundaresanandJayaseelan,”IntroductiontoBusinessMathematics”,SultanchandCo &Ltd,Newdelhi | | | |
| 3 | Sanchetti,D.CandKapoor,V.K,”BusinessMathematics”,Sultanchand Co&Ltd,Newdelhi | | | |
|  | | | | |
| **ReferenceBooks** | | | | |
| 1 | G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya PublishingHouse. | | | |
|  | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]** | | | | |
| 1 | <https://www.youtube.com/watch?v=qO1SYFZVmhY> | | | |
| 2 | [https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD)  [-Lj3PmzVmKCD](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD) | | | |
| 3 | [https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) [ftPVXUYjs2g3YiaY0sEfwW-jg5L](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) | | | |
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| CourseDesigned By: | | | | |

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

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





Fourth Semester



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| **Course code** | | |  | **HIGHERCORPORATEACCOUNITNG** | **L** | | **T** | | **P** | **C** |
| **Core X** | | | |  | **5** | | **-** | | **-** | **5** |
| **Pre-requisite** | | | | Basicknowledgeofpublicsectoraccounts | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Togainworkingknowledgeofmergers * Togainabilityin solvingtheadvanceproblems. * Toequip thestudents with accountingwith bankingand insurancecompanies. | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Toknowtheprocedureandcalculationregardingmergers | | | | | | | K1 | |
| CO2 | | Tounderstandthe internaland externalreconstruction ofcompany | | | | | | | K2 | |
| CO3 | | Topreparevarious schedules for Bankingcompanies. | | | | | | | K3 | |
| CO4 | | TounderstandthePreparationof InsuranceCompanyaccounts | | | | | | | K2 | |
| CO5 | | ToPreparetheConsolidation BalanceSheet ofHoldingCompany | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **15hours** | | | | |
| AccountingforMerger –Absorption | | | | | | | | | | |
| **Unit:2** | | |  | | | **15hours** | | | | |
| ReconstructionofCompanies – InternalandExternalReconstruction(Excludingpreparationofschemes) | | | | | | | | | | |
| **Unit:3** | | |  | | **15hours** | | | | | |
| BankingCompanyAccounts–PreparationofProfitand LossAccountand BalanceSheet (Newformatonly) -TreatmentonRebateonBillsDiscounted-TreatmentonInterestonDoubtful Debts | | | | | | | | | | |
| **Unit:4** | | |  | | **15hours** | | | | | |
| Insurance Company accounts (New Format) – Accounts of Life Insurance – ValuationBalanceSheet–GeneralInsurance–Fireand Marineonly– RevenueAccount and  BalanceSheet | | | | | | | | | | |
| **Unit:5** | | |  | | **13hours** | | | | | |
| Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment ofMutualOwings,ContingentLiability,UnrealizedProfit,RevaluationofAssets,Bonusissueand payment ofdividend(ExcludingInterCompanyHoldings) | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **75hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | R.L.Gupta andM. RadhaswamyAdvancedAccountsNew Delhi,SultanChand. | | | | | | | | | |
| 2 | AdvancedAccountingvolume IISPIyengarSultanChand&Sons2013edition | | | | | | | | | |
| 3 | AdvancedaccountancyVolume IISNMaheshwari&SKMaheshwari VikasPublicationHousePvtLtd; 10th revised edition, 2013 | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| CorporateAccountingT.S.Reddy &A.MurthyMargham Publications Reprint 2015 | | | | | | | | | | |
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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | M | S | S |



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| **Course code** | | |  | **Business Management** | **L** | | **T** | | **P** | **C** |
| **Core XI** | | | |  | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | BasicknowledgeofManagementpractices | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Togainworkingknowledgeofmanagementpractices. * Tofamiliarwithdecisionmakingandmanagementcontrol. * Toequipknowledgewithplanning, organizingandstaffing | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Toknowtheover viewof basicprinciplesandorganizational activityinmanagement | | | | | | | K1 | |
| CO2 | | Tounderstand theplanningprocess anddecisionmakingusingmoderntechniques | | | | | | | K2 | |
| CO3 | | Tounderstandin detailabouttheOrganizingprocess | | | | | | | K2 | |
| CO4 | | Tounderstandthestaffingandmotivationaltechniquesin management | | | | | | | K2 | |
| CO5 | | Toequipknowledgein ControlProcessand Communication | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **13hours** | | | | |
| Management-MeaningandDefinition–NatureandScope-Importance–FunctionsofManagement– ManagementasanArt,ScienceandProfession–ScientificManagement– Fayol’sPrinciplesofManagement–ManagementByObjectives(MBO)– ManagementByException(MBE) | | | | | | | | | | |
| **Unit:2** | | |  | | | **11hours** | | | | |
| Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved inDecisionMaking | | | | | | | | | | |
| **Unit:3** | | |  | | **10hours** | | | | | |
| Organisation–MeaningandDefinition–Principles-Types-Importance–Elementsof OrganisationProcess -DelegationandDecentralization-SpanofControl-Departmentation | | | | | | | | | | |
| **Unit:4** | | |  | | **12hours** | | | | | |
| Staffing–MeaningandDefinition–Functions–Recruitment-SourcesofRecruitment–Motivation – Importance of Motivation - Maslow’s Theory of Motivation – X, Y and Z Theories -Leadership– Types – Qualities of aGoodLeader | | | | | | | | | | |
| **Unit:5** | | |  | | **12hours** | | | | | |
| Control – Meaning and Definition - Need and Significance of Control - Process of Control –  Techniques of Control – Communication – Types and Channels of Communication – Barriers toCommunication | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars -webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **60hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | BusinessManagement- Dr.C.B. Gupta,SultanChandand Sons,NewDelhi | | | | | | | | | |
| 2 | PrinciplesofManagement-P.C.TripathiandP.N.Reddy,TataMcGraw HillPublishing | | | | | | | | | |



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|  | CompanyLtd., New Delhi |
| 3 | PrinciplesofManagement-T.Ramasamy,HimalayaPublishingHouse,NewDelhi |
| **ReferenceBooks** | |
| BusinessManagement- DinakarPagareSultan ChandandSons,NewDelhi | |
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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | M | S | S |
| **CO5** | S | M | S | S | S |

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| **Course code** | | |  | | **COMPUTER APPLICATIONS PRACTICAL II** | | | | **L** | | | **T** | | **P** | **C** |
| **Core XII** | | | | |  | | | | **4** | | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | | **Basic knowledge in ms office and accounting software** | | | | **Syllabus Version** | | | | **2021** | | |
| **Course Objectives:** | | | | | | | | | | | | | | | |
| The main objectives of this course are to:   1. To provide practical knowledge in working with MS-Access 2. To understand the basics of working in Tally accounting package 3. To provide insights about the usefulness of internet in business purpose | | | | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | | | | |
| CO1 | | Understanding the basics of working in MS-office using various tools | | | | | | | | | | | | K2 | |
| CO2 | | Generating personal bio data using MS access to Create a Student database | | | | | | | | | | | | K6 | |
| CO3 | | Analyzing business transactions using computerized packages | | | | | | | | | | | | K4 | |
| CO4 | | Analyzing Inventory Information – Stock Summary | | | | | | | | | | | | K4 | |
| CO5 | | Preparing the final accounts with the help of tally | | | | | | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | | | | | | |
| **Unit:1** | | |  | | | | | | | | **30 hours** | | | | |
| MS Access  1. Create a Student database with the following Tables : i). Students Personal Details  ii). Students Mark Details Perform the following : a). Relate the Tables  b). Create a query to the students passed in all subjects. c). Create a form and report | | | | | | | | | | | | | | | |
| **Unit:2** | | |  | | | | | | | | **30 hours** | | | | |
| Tally   1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. Inventory Information – Stock Summary 6. Inventory Information – Godown Creation and alteration 7. Final Accounts 8. Accounting and Inventory Information’s 9. Bill wise Statements. 10. Balance sheet | | | | | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | | | | | | **60 hours** | | | | |
|  | **Mapping with Programme outcomes** | | | | | | | | | | | | | |  |
|  |  | | | **PO1** | | **PO2** | **PO3** | **PO4** | | **PO5** | | | | |
|  | **CO1** | | | S | | S | S | S | | M | | | | |
|  | **CO2** | | | S | | M | S | S | | S | | | | |
|  | **CO3** | | | S | | S | S | S | | M | | | | |
|  | **CO4** | | | S | | M | M | S | | S | | | | |
|  | **CO5** | | | S | | S | S | S | | S | | | | |

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| **Course code** | | |  | **Company Law** | **L** | | **T** | | **P** | **C** |
| **Core XIII** | | | |  | **3** | | **-** | | **-** | **3** |
| **Pre-requisite** | | | | Basicknowledgeof CompanyLaw | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   * TofamiliarizethefundamentalconceptsofCompaniesAct2013 * Toprovidean insightinto the differenttypes of Companiesand theirprovisions * Tofamiliarizewithvarious documentsinvolvedin aJointStockCompany. | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Understandthe formationand kindsofcompanies. | | | | | | | K1 | |
| CO2 | | Acquireknowledgeonbasicdocumentsinacompanyandvariousmethodsofrising ofcapital. | | | | | | | K2 | |
| CO3 | | UnderstandtheprovisionsofCompaniesActrelatingtomeetings,resolutionsandC ompanyManagement. | | | | | | | K2 | |
| CO4 | | UnderstandtheIssueofshare, allotmentandEfilingofaCompany | | | | | | | K2 | |
| CO5 | | Understandaboutthemethodsofborrowingsand registration | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **10hours** | | | | |
| Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotionofacompany-Companysecretary–appointment , legal position– Qualification – dutiesandliabilitiesofasecretary. | | | | | | | | | | |
| **Unit:2** | | |  | | | **8hours** | | | | |
| Memorandumofassociation-forms–contents –articlesofassociation – formsandcontents- proceduresforalteration-theDoctrineof Indoormanagement-distinguishbetween memorandumandarticles. | | | | | | | | | | |
| **Unit:3** | | |  | | **8hours** | | | | | |
| Prospectus–contents –statement inlieuofprospectus – legalformalities | | | | | | | | | | |
| **Unit:4** | | |  | | **10hours** | | | | | |
| Share Capital – kinds of capital – alteration– issue and allotment of shares- book buildingscheme-share certificate– transfer and transmission ofshares–E-filing. | | | | | | | | | | |
| **Unit:5** | | |  | | **07hours** | | | | | |
| Borrowingpowers–methods ofborrowing–mortgages andcharges –registration. | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **45hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | N.D.Kapoor–CompanyLawAndSecretarialPractice | | | | | | | | | |
| 2 | P.P.S.Gogna–Textbook ofCompanyLaw | | | | | | | | | |
| 3 | P.K.Ghosh-Textbook ofCompanySecretarialPractice | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| KuchaalM.C-SecretarialPractice | | | | | | | | | | |
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| **MappingwithProgrammeoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | M |
| **CO4** | S | M | M | S | S |
| **CO5** | M | S | S | S | M |



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| **Coursecode** | |  | **TITLEOFTHECOURSE** | **L** | | | **T** | **P** | **C** |
| **ALLIEDPAPER IV** | | | **BUSINESS STATISTICS** | **4** | | | **-** | **-** | **4** |
| **Pre-requisite** | | | **Basicknowledgeon statisticsforbusiness** | **Syllabus Version** | | | | **2022-**  **2023** | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectivesof thecourse areable to   1. Providebasicconceptualknowledgeon applicationsofstatisticsinbusiness. 2. Makethe students to bereadyforsolvingbusinessproblemsusingstatistical operations. 3. Giveadetailed instructionofmeasurement ofdispersion. 4. Gaintheknowledgeon   applicationofcorrelationandregressionforbusinessoperations,Index Numbers andTimeseries. | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessfulcompletionofthecourse, studentwill beable to: | | | | | | | | | |
| 1 | Understandthebasicconceptsofarithmeticandgeometricmeananddiffer enttypes of datacollection. | | | | | K2 | | | |
| 2 | Recallmeasuresofdispersion. | | | | | K1 | | | |
| 3 | Executecorrelationandregressionanalysis. | | | | | K3 | | | |
| 4 | UnderstandtheIndex Numbers | | | | | K2 | | | |
| 5 | AnalyzetheTimeseries | | | | | K4 | | | |
| **K1**–Remember;**K2**–Understand;**K3**–Apply;**K4**–Analyze;**K5**–Evaluate;**K6**–Create | | | | | | | | | |
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| **Unit:1** | | **INTRODUCTIONS** | | | **12hours** | | | | |
| MeaningandScopeofStatistics–CharacteristicsandLimitations–PresentationofDatabyDiagrammatic  and Graphical Methods –Measures of Central Tendency – Mean, Median, Mode, Geometric Mean,HarmonicMean | | | | | | | | | |
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| **Unit:2** | | **MEASURESOFDISPERSION** | | | **11hours** | | | | |
| Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s andBowley’sMeasuresof Skewness | | | | | | | | | |
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| **Unit:3** | | **CORRELATIONANDREGRESSIONANALYSIS** | | | **12hours** | | | | |
| Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation – Conceptof Regression Analysis– CoefficientofConcurrentDeviation | | | | | | | | | |
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| **Unit:4** | | **INDEXNUMBERS** | | | **12hours** | | | | |
| Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices,Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index.(ExcludingTests of Adequacyof Index NumberFormulae) | | | | | | | | | |

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| **Unit:5** | | **TIMESERIES** | | **11hours** |
| AnalysisofTimeSeriesandBusinessForecasting –MethodsofMeasuringTrendandSeasonal Changes (including problems) Methods of Sampling – Sampling and Non-sampling errors (Theoretical  aspectsonly) | | | | |
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| **Unit:6** | | **CONTEMPORARYISSUES** | | **2hours** |
| Expertlectures,onlineseminars –webinars | | | | |
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|  | | **TotalLecturehours** | **60hours** | |
| **TextBook(s)** | | | | |
| 1 | Statistical Methods byS.P.Gupta | | | |
| 2 | BusinessMathematicsand StatisticsbyP. Navaneetham | | | |
| 3 | StatisticsbyR.S.N.Pillai andV. Bagavathi | | | |
| 4 | EconomicandBusiness StatisticsbyM.SivathanuPillai | | | |
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| **ReferenceBooks** | | | | |
| 1 | Statistics-Theory,Methods&ApplicationbyD.C.Sancheti andV.K. Kapoor | | | |
| 2 | AppliedGeneral Statistics byFrederickE.Croxton and DudleyJ.Cowden | | | |
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| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | | |
| 1 | <https://www.youtube.com/watch?v=BUE-XJEHp7g> | | | |
| 2 | [https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s](https://www.youtube.com/watch?v=0s4mKbkYJPU&amp%3Bt=1s) | | | |
| 3 | htt[ps://www.youtube.com/watch?v=Dxcc6ycZ73M](http://www.youtube.com/watch?v=Dxcc6ycZ73M) | | | |
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| CourseDesigned By: | | | | |

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

S-Strong;M-Medium;L-Low



Fifth Semester



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| **Course code** | |  | **Cost Accounting** | **L** | | **T** | | **P** | **C** |
| **Core XIV** | | |  | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | BasicknowledgeofCosting | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Understandandexplaintheconceptualframework ofCostAccounting * PrepareCostAccountsforvariousentitiesunderdifferent situations * Acquirebasicconceptsof CostAccountingrelevantformanagerialdecisionmaking | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| CO1 | Understandthedifferentconceptsandclassificationofcostsandcreatecostsheetf orthefirms. | | | | | | | K2 | |
| CO2 | Gaintheknowledgeondifferenttypesofmaterialcontrols. | | | | | | | K3 | |
| CO3 | Knowthesystemoflabourwagepayment,labourturnoverandclassi ficationofoverhead. | | | | | | | K2 | |
| CO4 | Gaintheknowledgeondifferenttypesofprocesscosting. | | | | | | | K2 | |
| CO5 | Understand Operating Costing, Contract costing, and Reconciliation of CostandFinancial accounts | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
| **Unit:1** | |  | | | **15hours** | | | | |
| CostAccounting–Definition–MeaningandScope–ConceptandClassification–  CostinganaidtoManagement––TypesandMethodsofCost–ElementsofCostPreparationofCostSheet andTender. | | | | | | | | | |
| **Unit:2** | |  | | | **18hours** | | | | |
| Material Control: Levels of material Control – Need for Material Control – Economic OrderQuantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing ofMaterials – Procedure and documentation involved in purchasing – Requisition for stores –  StoresControl – Methods of valuingmaterial issue. | | | | | | | | | |
| **Unit:3** | |  | | **17hours** | | | | | |
| Labour: System of wage payment – Idle time – Control over idle time – Labour turnover.Overhead – Classification of overhead – allocation and absorption of overhead. Activity-BasedCosting-thebasicelementsofactivity- basedcosting(ABC)systemasdistinguishedfromtraditionalsystems-preventableunder- costingandover-costingofproductsandservicesand  their effect on profitability – cost hierarchy – cost assignment using ABC system – Activity-  basedManagement (ABM) [onlyintroduction level]. | | | | | | | | | |
| **Unit:4** | |  | | **10hours** | | | | | |
| Processcosting–Featuresofprocesscosting–processlosses,wastage,scrap,normalprocessloss  –abnormalloss,abnormalgain.(Excludinginter processprofitsandequivalent production). | | | | | | | | | |
| **Unit:5** | |  | | **13hours** | | | | | |
| OperatingCosting-Contractcosting– ReconciliationofCostandFinancialaccounts. | | | | | | | | | |



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| **Unit:6** | | **ContemporaryIssue** | **2hours** |
| Expertlectures,onlineseminars –webinars | | | |
|  | | **TotalLecturehours** | **75hours** |
| **TextBook(s)** | | | |
| 1 | S.P.JainandK.L.Narang,“CostAccounting”,KalyaniPublishers,NewDelhi.Edn.2005 | | |
| 2 | R.S.N.PillaiandV.Bagavathi  ,“CostAccounting”,S.ChandandCompanyLtd.,NewDelhi.Edn.2004 | | |
| 3 | S.P.Iyyangar,“CostAccountingPrinciplesandPractice”,SultanChand,NewDelhi.2005. | | |
| **ReferenceBooks** | | | |
| V.KSaxena&C.D.Vashist,“CostAccounting”,SultanChand,NewDelhi2005. | | | |
| M.N.Arora,“CostAccounting”,SultanChand,NewDelhi2005. | | | |

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



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| **Coursecode** | | |  | **INCOME TAX** | | **L** | **T** | | **P** | **C** |
| **Core XV** | | | |  | | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | BasicknowledgeofINCOMETAX | | **Syllabus**  **rsion** | | **2022-2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   * ToenlightenthestudentstolearntheBasicprovisionsoftheIncomeTax Act. * Toenablethestudents toknowthe variousheadsofIncome. * Tomakethe students to learntheprocedureto computethetaxliabilityofanindividual. | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Enumeratethebasicprinciples of incometax | | | | | | | K1 | |
| CO2 | | Knowthevariousheadsof Income | | | | | | | K2 | |
| CO3 | | UnderstandtheIncomefromothersources | | | | | | | K2 | |
| CO4 | | ExaminestheDeductionsfromGrosstotalIncome | | | | | | | K2 | |
| CO5 | | Computationoftaxliabilityof anindividual | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **10hours** | | | | |
| Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scopeof Income– Chargeof Tax– ResidentialStatus–ExemptedIncome. | | | | | | | | | | |
| **Unit:2** | | |  | | | **15hours** | | | | |
| HeadsofIncome: IncomefromSalaries–IncomefromHouseProperty | | | | | | | | | | |
| **Unit:3** | | |  | | **18hours** | | | | | |
| ProfitandGainsof BusinessorProfession–IncomefromOtherSources | | | | | | | | | | |
| **Unit:4** | | |  | | **15hours** | | | | | |
| CapitalGains –DeductionsfromGrossTotalIncome. | | | | | | | | | | |
| **Unit:5** | | |  | | **15hours** | | | | | |
| Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – AssessmentofIndividuals. | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **75hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | Incometaxlawand practice-V.P.Gaur&D.B.Narang | | | | | | | | | |
| 2 | Incometaxlawandpractice -H.C.MehrotraandS.P.Goyal | | | | | | | | | |
| 3 | Incometaxlawandpractice-BhagwathiPrasad | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| IncometaxTheory,law &practice-T.S.Reddy&Y.HariPrasadReddy | | | | | | | | | | |

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

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| **Coursecode** | |  | Financial Management | | **L** | **T** | | **P** | **C** |
| **Core XVI** | | |  | | **4** | **-** | | **-** | **4** |
| **Pre-requisite** | | | BasicknowledgeoffinancialManagement | | **Syllabus rsion** | | **2022-2023** | | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Toprovideatheoreticalframeworkforconsideringcorporatefinanceproblems andissues. * Todeveloptheabilityto analyze andinterpretvarioustoolsoffinancialanalysisandplanning; * Tounderstand concepts relatingto financingof workingcapital and investmentdecisions; | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| CO1 | Defineand identifythe conceptsof Financialmanagement | | | | | | | K1 | |
| CO2 | Interpret financialstatementsforstrategicdecisionmaking | | | | | | | K2 | |
| CO3 | Understandtheworkingcapitalmanagement | | | | | | | K2 | |
| CO4 | Understandthe capitalstructureof acompany | | | | | | | K2 | |
| CO5 | Applythe typesof CaptialBudgeting | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
| **Unit:1** | | (TheoryOnly) | | | **15hours** | | | | |
| Financial Function : meaning – Definition and scope of finance functions –Objectives of financialmanagement – profit maximization and wealth maximization .Sources of finance – Short term –Banksources – longterm– shares – debentures, preferred stock – debt.. | | | | | | | | | |
| **Unit:2** | | (Problem &TheoryQuestions) | | | **10hours** | | | | |
| FinancingDecision:CostofCapital–CostofspecificSourceofcapital–Equity–Preferredstockdebt– reserves–weightedaveragecostofcapital,Operatingleverageandfinancial  leverage | | | | | | | | | |
| **Unit:3** | | (TheoryOnly) | | **10hours** | | | | | |
| Capitalstructure–Factorsinfluencingcapitalstructure–optimalcapitalstructure–Dividend  anddividendpolicy:Meaning,classification–sourcesavailablefordividends–Dividendpolicy- general determinants of dividend policy. | | | | | | | | | |
| **Unit:4** | | (TheoryOnly) | | **15hours** | | | | | |
| WorkingCapitalManagement:Workingcapitalmanagement-concepts–importance– Determinantsofworkingcapital.CashManagement:Motiveforholdingcash–Objectivesand Strategiesofcash.Management .ReceivableManagement: Objectives–Cost  ofcreditExtension,benefits– credit policies– credit terms–collection polices. | | | | | | | | | |
| **Unit:5** | | (Problem &TheoryQuestions) | | **8hours** | | | | | |
| CapitalBudgeting–Meaning–Objectives-varioustypescapitalbudgeting | | | | | | | | | |

(Theorycarries 80 Marks, Problems carry20 Marks)

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| **Unit:6** | **ContemporaryIssue** | **2hours** |
| Expertlectures,onlineseminars –webinars | | |
|  | **TotalLecturehours** | **60hours** |
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| **TextBook(s)** | |
| 1 | SNMaheshwari,FinancialManagementPrinciplesandPractice. |
| 2 | KhanandJain,FinancialManagement. |
| 3 | SharmaandSashi Gupta, FinancialManagement |
| **ReferenceBooks** | |
| IMPandey,FinancialManagement. | |

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



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| **Coursecode** | | |  | **Banking Theory, law & Practices** | | **L** | **T** | | **P** | **C** |
| **Core XVII** | | | |  | | **4** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | BasicknowledgeinBanking | | **Syllabus**  **rsion** | | **2022-2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   * TounderstandthelegalproceduresformulatedunderBankingRegulationAct1949. * Toprovide exposureto thestudents withthe latestdevelopments inthe bankingfield * Toacquirespecialized knowledgeof lawand practicerelatingtoBanking | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Understandandexplaintheconceptualframework ofbanking | | | | | | | K1 | |
| CO2 | | ClassifyandDemonstratethetypes ofdeposit, cheques,loans andadvances | | | | | | | K2 | |
| CO3 | | Toknowthetypesof endorsementsand kindsof crossing | | | | | | | K1 | |
| CO4 | | To gain knowledge on Statutory protection of paying banker and collectingbanker | | | | | | | K2 | |
| CO5 | | Tounderstandthelendingpoliciesof commercialbanks | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **11hours** | | | | |
| Definitionofbanker andcustomer –Relationships betweenbanker andcustomer–special featureofRBI,BankingregulationAct1949.RBIcreditcontrolMeasure– SecrecyofcustomerAccount. | | | | | | | | | | |
| **Unit:2** | | |  | | | **12hours** | | | | |
| Opening of account – special types of customer – types of deposit – Bank Pass book – collectionofbanker– banker lien. | | | | | | | | | | |
| **Unit:3** | | |  | | **13hours** | | | | | |
| Kinds of Endorsements: Cheque – features essentials of valid Cheque – crossing – Kinds ofcrossing-makingand endorsement | | | | | | | | | | |
| **Unit:4** | | |  | | **7hours** | | | | | |
| PaymentofCheques-CollectionofCheques -statutoryprotectiondutiesto payingbankerandcollectivebanker. | | | | | | | | | | |
| **Unit:5** | | |  | | **15hours** | | | | | |
| Loanandadvances bycommercialbank lendingpolicies ofcommercial bank-Formsof securities – lien pledge hypothecation and advance against the documents of title to goods –  mortgage. | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **60hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | SundharamandVarshney,BankingtheoryLaw&Practice,SultanChand&Sons.,NewDelhi. | | | | | | | | | |
| 2 | BankingRegulationAct,1949. | | | | | | | | | |
| 3 | ReserveBank of India, Reporton currencyand Finance2003-2004. | | | | | | | | | |
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| **ReferenceBooks** |
| Natarajan& Gordon: BankingTheoryand Practice |

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



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| **Coursecode** | |  |  | | **L** | **T** | | **P** | **C** |
| **Core XVIII** | | | **Principles of Auditing** | | **4** |  | |  | **4** |
| **Pre-requisite** | | | Basicknowledgeof Auditing | | **Syllabus rsion** | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Tointroducethebasicconcepts ofauditing,withtheemphasis ontheexternaland internalauditingcontexts. * Togain afair workingknowledgeintheareasof internalcheckinpractice invariousorganizations. * Toensureacomplete understandingof theimportanceof vouchingofFinancialStatements | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| CO1 | Understand the basic auditing principles, concepts, planning an audit and duediligence. | | | | | | | K1 | |
| CO2 | IllustratethestepsrequiredtoperformInternalcontrolandInternal check,VouchingandVerification andValuationof AssetsandLiabilities. | | | | | | | K2 | |
| CO3 | Gainexpertknowledgeoncurrentauditingpracticesandproceduresandapply them in auditingengagements as wellas detection offrauds. | | | | | | | K2 | |
| CO4 | UnderstandtheQualification,Rights,DutiesandLiabilitiesofanAuditor | | | | | | | K2 | |
| CO5 | GainknowledgeonAudit ofcomputerizedaccounts | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
| **Unit:1** | |  | | | **15hours** | | | | |
| Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities ofanAuditor– Audit Programmes. | | | | | | | | | |
| **Unit:2** | |  | | | **10hours** | | | | |
| InternalControl–InternalCheckandInternalAudit–AuditNoteBook–WorkingPapers.Vouching– Voucher–VouchingofCashBook–VouchingofTradingTransactions–Vouching ofImpersonalLedger. | | | | | | | | | |
| **Unit:3** | |  | | **10hours** | | | | | |
| VerificationandValuationofAssetsand Liabilities–Auditor’spositionregardingthevaluationand verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – SecretReserves. | | | | | | | | | |
| **Unit:4** | |  | | **15hours** | | | | | |
| AuditofJointStockCompanies–Qualification–Dis-qualifications– VariousmodesofAppointmentofCompanyAuditor–RightsandDuties–  LiabilitiesofaCompanyAuditor–Share CapitalandShareTransferAudit–AuditReport–ContentsandTypes. | | | | | | | | | |
| **Unit:5** | |  | | **8hours** | | | | | |
| Investigation–ObjectivesofInvestigation–AuditofComputerisedAccounts–ElectronicAuditing– InvestigationundertheprovisionsofCompaniesAct.ForensicAudit–meaning,  importance,law andregulations,IndianEvidence Law,Cyberforensic (onlyintroductorylevel) | | | | | | | | | |
| **Unit:6** | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | |
|  | | **TotalLecturehours** | | **60hours** | | | | | |
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| **TextBook(s)** | |
| 1 | B.N.Tandon, “Practical Auditing”,SChandCompanyLtd |
| 2 | F.R.MDePaula,“Auditing-theEnglishlanguage SocietyandSirIsaacPitmanandSonsLtd,London |
| 3 | SpicerandPegler,“Auditing:Khatalia’sAuditing” |
| **ReferenceBooks** | |
| KamalGupta,“Auditing“,TataMcgriallPublications | |

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



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| **Coursecode** | |  | **TITLE OF THE COURSE** | **L** | | | **T** | **P** | **C** |
| **Core - XIX** | | | **FUNDAMENTALS OF INFORMATION TECHNOLOGY** | **3** | | | **-** | **-** | **3** |
| **Pre-requisite** | | | **BasicsknowledgeinInformationTechnology** | **Syllabus Version** | | | | **2022-**  **2023** | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives of this courseareto:   1. Knowthebasicsof computersystemsandinformationtechnology. 2. Make the students to have thorough knowledge of memory devices, I/O Devices,itscomponents and operatingsystem. 3. Awareofdifferentprogramminglanguages. 4. Gain the knowledge about e-commerce, internet and extranet and uses of wwwapplications. | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| 1 | Understandthebasicconceptsthecomputer | | | | | K2 | | | |
| 2 | Toknowabout thememorydevicesofcomputer. | | | | | K1 | | | |
| 3 | Tounderstandtheinputand outputdevicesofcomputer. | | | | | K2 | | | |
| 4 | Summarizingthedifferentprogrammingandmachinelevellanguagesandsteps to develop computer programmes. | | | | | K2 | | | |
| 5 | Explainaboutoperatingsystems,e- commerce,internetandextranetunderstandthe uses ofworld wide webapplications. | | | | | K2 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
| **Unit:1** | | **INTRODUCTIONTOCOMPUTER** | | | **09hours** | | | | |
| Introduction-Computers –Characteristics–Classification–Micro,mini,mainframeandsupercomputers  –ALU-HistoryofComputers–generationofcomputerhardware,Software,humanware. | | | | | | | | | |
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| **Unit:2** | | **MEMORYDEVICES** | | | **07hours** | | | | |
| Main Memory-RAM,ROM,PROM,EPROM, EEPROM,FLASHMemory.Auxiliary Memory:Magnetictape,hard disk, floppyDisk, CD –Rom | | | | | | | | | |
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| **Unit:3** | | **INPUTAND OUTPUTDEVICES** | | | **08hours** | | | | |
| I/O Devices-Input Devices: Key board, Mouse, Track ball, Joystick, Scanner, MICR, OCR, OMR, Barcodereader, Light pen. Output Devices: VCU, classification &characteristics of Monitors, printer, Plotter,Sound card &Speaker. | | | | | | | | | |

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| **Unit:4** | | **INTRODUCTIONTOCOMPUTERSOFTWARE** | | **10hours** |
| Introductiontocomputersoftware –OS–classification&functionofOS–ProgrammingLanguagesmachine  – Assembly Language – High level Languages – Types of High level Languages – Computers&Interpreters. | | | | |
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| **Unit:5** | | **INTERNETBASICS** | | **09hours** |
| Internet basics –WWW – Web pages – web browsers- searching the web Internet Assess.  ElectronicMail: Introduction – E.Mail-basis – Advantages creating e-mail id. E-commerce : Introduction –Applications. | | | | |
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| **Unit:6** | | **CONTEMPORARYISSUES** | | **2hours** |
| Expertlectures,onlineseminars –webinars | | | | |
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|  | | **TotalLecturehours** | **45hours** | |
| **TextBook(s)** | | | | |
| 1 | FundamentalofInformation TechnologyAlexisleon,Mathews | | | |
| 2 | C.S.V.Murthi,InformationTechnology | | | |
| 3 | R.Parameswaran–ComputerApplicationinBusiness. | | | |
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| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | | |
| 1 | <https://www.youtube.com/watch?v=Qy064xFEW64> | | | |
| 2 | <https://www.youtube.com/watch?v=0fbNLQjNltE> | | | |
| 3 | https:/[/www.youtube.com/watch?v=dx1-\_4tlJus](http://www.youtube.com/watch?v=dx1-_4tlJus) | | | |
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| CourseDesigned By: | | | | |

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

S-Strong;M-Medium;L-Low



Sixth Semester



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| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Core- XX** | | | | MANAGEMENT ACCOUNTING | **6** | |  | |  | **4** |
| **Pre-requisite** | | | | **Basicknowledgeofdecisionmaking accounting** | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Tounderstandaboutmanagementaccountingmeaning,objectivesand techniques. * Tostudyaboutthefinancialstatements and calculationofratioanalysis, fundflowstatementand cashflowstatement. * Togainknowledgeaboutmarginalcosting,budgetingandstandard costing | | | | | | | | | | |
|  | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Understandthenatureand scopeofManagementaccounting | | | | | | | K2 | |
| CO2 | | UnderstanddifferenttypesofRatiosanditsapplicabilityinfinancialanaly sis. | | | | | | | K2 | |
| CO3 | | Familiarizethestudentswiththeconceptoffundflowandcash flowstatementsanditspreparations andworkingcapital requirements | | | | | | | K3 | |
| CO4 | | ApplicationofMarginalcostingtechniqueinsolvingManagementproblems | | | | | | | K4 | |
| CO5 | | ToKnowthemethodsofpreparingDifferenttypesofBudgets. | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
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| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **14hours** | | | | |
| ManagementAccounting –Meaning–ObjectivesandScope– RelationshipbetweenManagementAccounting, Cost AccountingandFinancial Accounting. | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **20hours** | | | | |
| RatioAnalysis–Analysis ofliquidity–SolvencyandProfitability–Construction ofBalanceSheet. | | | | | | | | | | |
| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | **19hours** | | | | | |
| WorkingCapital –Workingcapitalrequirementsanditscomputation– FundFlowAnalysisandCashFlow Analysis. | | | | | | | | | | |
| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | **18hours** | | | | | |
| Marginalcostingand BreakEvenAnalysis–Managerialapplicationsofmarginalcosting– Significanceand limitations of marginal costing. | | | | | | | | | | |
| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | **17hours** | | | | | |
| Budgeting and Budgetary control – Definition – Importance, Essentials – Classification ofBudgets–MasterBudget–Preparationofcashbudget,salesbudget,purchasebudget,material budget,flexiblebudget. | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **90hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | ManagementAccounting - Principles&Practice,SashiKGupta&R.K.Sharma,KalyaniPublishers,Thirteenth Revised Edition 2016. | | | | | | | | | |
| 2 | ManagementAccounting -Principles&Practice,Dr.S.N.Maheshwari,Dr.S.N.Mittal | | | | | | | | | |



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|  | MahavirPublicationsSeventhEdition,2017. |
| 3 | S.K.Bhattacharya,“AccountingandManagement”,VikasPublishingHouse. |
| **ReferenceBooks** | |
| 1 | ManagementaccountingR.S.N.Pillai,Bagavathi.S.Chand4thEditionand2016. |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
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| **Mappingwithprogrammeoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |



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| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **CoreXXI** | | | | Business Environment | **5** | |  | |  | **4** |
| **Pre-requisite** | | | | BasicknowledgeofBusinessEnvironment | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseare to:   * Tostudytheeconomicand socialenvironments andtheirimpact onbusiness andstrategicdecisions. * Tounderstandaboutthe GovernmentRoleandBusinessrelationshipinIndia * Togainknowledgeabouteconomicparameters | | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessfulcompletion ofthecourse,student willbeableto: | | | | | | | | | | |
| CO1 | | ConceptofBusinessEnvironmentanditsimpactofbusinessandstrategicdecisi ons. | | | | | | | K1 | |
| CO2 | | TounderstandthePoliticalandLegalEnvironment | | | | | | | K2 | |
| CO3 | | TounderstandtheSocial–culturalEnvironment | | | | | | | K2 | |
| CO4 | | TogainknowledgeonEconomicEnvironment | | | | | | | K2 | |
| CO5 | | ImpactoftechnologyonglobalizationandTechnologyManagement. | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
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| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **15hours** | | | | |
| TheconceptofBusinessEnvironment-itsnatureandsignificance-Briefoverviewofpolitical- Cultural-legal-economicandsocialenvironmentsandtheirimpactonbusinessandstrategicdecisions. | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **15hours** | | | | |
| Political Environment - Government Role and Business relationship in India - Provisions ofIndian constitution pertainingto business. | | | | | | | | | | |
| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | **15hours** | | | | | |
| Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes andcommunities-jointfamilysystems -linguisticand religious groups-Types ofsocialorganization  -socialresponsibilitiesofbusiness. | | | | | | | | | | |
| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | **15hours** | | | | | |
| Economic Environment - Economic systems and their impact of business - Macro Economicparameters like GDP -growth rate population - Urbanization - Fiscal deficit - Plan investment -percapitaincome and their impacton business decisions-FiveYear Planning. | | | | | | | | | | |
| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | **13hours** | | | | | |
| FinancialEnvironment-Financialsystem-CommercialBanks-FinancialInstitutions– RBIStockExchange-IDBI-Non-Banking FinancialCompanies (NBFCs). | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **75hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | Sankaran.S.- BusinessEnvironment | | | | | | | | | |
| 2 | FrancisCherunilam - BusinessEnvironment | | | | | | | | | |



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| 3 | Aswathappa-BusinessEnvironment |
| **ReferenceBooks** | |
| 1 | Daasgupta&Sengupta-GovernmentandBusinessinIndia. |
| 2 | Srinivasan.K.-Productivityandsocial Environment |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
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| **Mappingwithprogramme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | S | S |
| **CO3** | M | S | S | S | M |
| **CO4** | S | M | S | S | M |
| **CO5** | M | M | M | S | S |



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| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Core- XXII** | | | | **WORKING CAPITAL MANAGEMENT** | **5** | |  | |  | **4** |
| **Pre-requisite** | | | | Basic knowledge of working  capitalManagement | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Toprovideatheoreticalframeworkforconsideringworkingcapitalmanagement. * Todevelop theabilitytoanalyzethecashandinventorymanagement. * Tounderstand conceptsMoneymarketinstruments | | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Defineandidentifytheconceptsofworkingcapital management | | | | | | | K1 | |
| CO2 | | UnderstandtheMoneymarketinstrumentsand Bankfinance | | | | | | | K2 | |
| CO3 | | TogainknowledgeonReceivables, CashandInventoryManagement | | | | | | | K2 | |
| CO4 | | Knowthe Instrumentsof internationalmoneymarket | | | | | | | K2 | |
| CO5 | | Applytheconceptsto WorkingCapital Controland Bankingpolicy. | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
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| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **16hours** | | | | |
| WorkingCapitalManagement–Theoriesand approaches | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **18hours** | | | | |
| Financingof workingcapital–Moneymarket instruments –BankFinance- AssessmentandAppraisal | | | | | | | | | | |
| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | **18hours** | | | | | |
| ReceivablesManagement–CashManagement– InventoryManagementrate,deathrateandagestructure. | | | | | | | | | | |
| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | **18hours** | | | | | |
| Instrumentsofinternationalmoneymarket–Euronotes– MTNsandFRNs. | | | | | | | | | | |
| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | **18hours** | | | | | |
| WorkingCapital Control andBankingpolicy–Committeerecommendations onworking capital | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **90 hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | V.K.Bhalla,WorkingCapital Management,Textand Cases,sixthedition,Anmolpublications | | | | | | | | | |
| 2 | PrasannaChandra,FinancialManagement,TheoryandPractice,TataMcGrawHill | | | | | | | | | |
| 3 | Pandey,FinancialManagement,Vikas | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| 1 | KhanandJain,FinancialManagement,TataMcGrawhill. | | | | | | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | | | | | | | | |
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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
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| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | M | S |
| **CO4** | M | S | M | S | S |
| **CO5** | S | M | S | S | M |



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| **Coursecode** | |  | **TITLEOFTHECOURSE** | | **L** | **T** | | | **P** | **C** |
| **Core- XXIII** | | | **E-Commerce** | | **3** | **-** | | | **-** | **3** |
| **Pre-requisite** | | | **Basicknowledgeon E-commerce** | | **Syllabus version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. ToacquirethebasicconceptofIT 2. Toenablethestudents one-mail andEDI 3. ToimpartknowledgeonElectronic CommerceandFuture ofInternetCommerce 4. ToapplyBusiness modelsand Internet applications. | | | | | | | | | | |
|  | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| 1 | Understandthebasicconceptsof IT | | | | | | K2 | | | |
| 2 | Togaintheknowledgeone-mailand EDI. | | | | | | K3 | | | |
| 3 | TostudytheElectronic Commerce | | | | | | K2 | | | |
| 4 | TounderstandFuture ofInternetCommerce | | | | | | K2 | | | |
| 5 | ApplyBusiness modelsand Internetapplications. | | | | | | K3 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | | |
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| **Unit:1** | | **INTRODUCTIONTOINFORMATION TECHNOLOGY** | | | **15hours** | | | | | |
| Information technology and business - Internet: Evolution of the internet - How internet Works - WorldWideWeb -(WWW)-Web browsing-Internet addressing–Internet protocols-Internetbusinessstrategy  -Business processRe-engineering-Internet-Extranet. | | | | | | | | | | |
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| **Unit:2** | | **ELECTRONICDATAINTERCHANGE** | | | **15hours** | | | | | |
| Electronic Mail:- E-Mail basics - Working with E-Mail - Useful E-Mail services - Mailing list - Advantages and disadvantages - E-Mail ethics. Electronic Data Interchange: Cost and benefits of EDI - ComponentsofEDIsystemand cryptography. | | | | | | | | | | |
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| **Unit:3** | | **ELECTRONICCOMMERCE** | | **15hours** | | | | | | |
| Electronic Commerce: Emergence of F-Commerce - Business models for E-Commerce - E-Marketing - F- payment system-E-Customer Relationshipmanagement-E-Supplychain management-Cyber laws. | | | | | | | | | | |
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| **Unit:4** | | **FUTUREOFINTERNETCOMMERCE** | | **15hours** | | | | | | |
| Future of Internet Commerce - Hard ware Technology trends – Software technology trends - Informationtrends. | | | | | | | | | | |
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| **Unit:5** | | **CASESTUDY** | **13hours** |
| CaseStudieswithreferencetoBusinessmodelsandInternet applications. | | | |
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| **Unit:6** | | **ContemporaryIssues** | **02hours** |
| Expertlectures,onlineseminars –webinars | | | |
| Distributionofmarks : Theory40%and Problems 60% | | | |
|  | | **TotalLecturehours** | **75hours** |
| **TextBook(s)** | | | |
| 1 | .E-Commerce-AManagerialPerspective-P.T.Joseph. | | |
| 2 | DesigningsystemsforInternet Commerce-G.WinfieldTreese&LawrenceC.Stewart. | | |
| 3 | F-Business-Roadmap forsuccess-Dr. RaviKalakota &Marcia Robinson | | |
| 4 | FundamentalsofInformationtechnology-AlexisLeon&MathewsLeon. | | |
|  | | | |
| **ReferenceBooks** | | | |
| 1 | F-Commerce -The Cuttingedgeofbusiness-KamaleshK.BajajDebjani Nag. | | |
| 2 | Internetfor Everyone-Alexis Leon &Mathews Leon | | |
| 3 | E-Commerce-BhushanDewan. | | |
| 4 | Internetin aNutshell-Alexis Leon&MathewsLeon. | | |
|  | | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | |
| 1 | [https://searchcio.techtarget.com/definition/e-](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness) [commerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness)  [%20and%20selling,or%20consumer%2Dto%2Dbusiness](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness). | | |
| 2 | <https://ecommerceguide.com/guides/what-is-ecommerce/> | | |
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| CourseDesigned By: | | | |

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

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



Elective Courses



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| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Elective-I(A)** | | | | Insurance | **5** | |  | |  | **4** |
| **Pre-requisite** | | | | BasicknowledgeofInsurance | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   * TolaydownafoundationRegulations ofInsuranceBusinessand Introductionto Life&GeneralInsurance -LifeInsurance * Totoknow theregulations offire,marineandmiscellaneousinsurance | | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Defineandidentifytheconceptsof IndianInsurance Industry | | | | | | | K1 | |
| CO2 | | Toknowthefeaturesandkindsofpoliciesin Life&GeneralInsurance | | | | | | | K2 | |
| CO3 | | Understandthe concepts offireinsurance contracts | | | | | | | K2 | |
| CO4 | | UnderstandtheConceptsofmarineInsurancecontracts | | | | | | | K2 | |
| CO5 | | To gain knowledge on Miscellaneous Insurance such as motor, Crop, Cattle,Employer’s Liabilities etc | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
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| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **15hours** | | | | |
| Growth & Development of Indian Insurance Industry - Regulations of Insurance Business and TheEmergingScenario | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **15hours** | | | | |
| IntroductiontoLife&GeneralInsurance-Life Insurance:FeaturesofLifeInsurance- EssentialsofLifeInsuranceContract - Kindsof InsurancePolicies-Premiumdetermination- LifePolicyConditions | | | | | | | | | | |
| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | **15hours** | | | | | |
| Fire Insurance: Fire Insurance Contracts – Fire Insurance Coverage –– Policies for stocks –– RateFixation in Fire Insurance – Settlementof Claims. | | | | | | | | | | |
| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | **15hours** | | | | | |
| MarineInsurance:MarineInsuranceContract––TypesofMarineInsurance––MarineCargoLosses and Frauds–Settlement ofclaims. | | | | | | | | | | |
| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | **13hours** | | | | | |
| MiscellaneousInsurance:MotorInsurance–Employer’sLiabilityInsurance–PersonalAccident  andsickness Insurance– Aviation Insurance–BurglaryInsurance– FidelityGuaranteeInsurance–EngineeringInsurance – Cattle Insurance –CropInsurance. | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **75hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | Dr.P.K.Gupta:Fundamentalsof Insurance,1stedition,HimalayaPublishingHouse | | | | | | | | | |
| 2 | C.GopalaKrishnan:InsurancePrinciples&Practice,SterlingPublishersPvt. Ltd.,NewDelhi. | | | | | | | | | |



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| 3 | GeorgeG.R.Lucas,RalphH.Wherry: INSURANCE,PrinciplesandCoverages, U.S.A. |
| **ReferenceBooks** | |
| 1 | Prof.K.S.N.MurthyadK.V.S.Sarma:ModernLawofInsurance In India, N.M.TripathiPvt.Ltd.,Bombay |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | M | S | S | S | S |
| **CO4** | S | M | S | S | S |
| **CO5** | S | S | S | S | S |



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| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | | **P** | **C** |
| **Elective-I(B)** | | | | **BrandManagement** | **5** | |  | | |  | **4** |
| **Pre-requisite** | | | | **BasicknowledgeofBrandManagement** | **Syllabus Version** | | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Tounderstandthevarious concept relatingtofinance 2. TofamiliarizewiththebasicsofBrandAssociations 3. Toanalyzevarious BrandStrategies | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | | |
| CO1 | | RecallvariousconceptsBasicunderstandingofbrands | | | | | | K1 | | | |
| CO2 | | Understandthe BrandAssociations | | | | | | K2 | | | |
| CO3 | | UnderstandtheBrandImpactonbuyers | | | | | | K2 | | | |
| CO4 | | AnalyzeBrandRejuvenation | | | | | | K4 | | | |
| CO5 | | AnalysetheDesigningandimplementationofBrandStrategies | | | | | | K4 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | |
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| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **15hours** | | | | | |
| Introduction-Basicunderstandingofbrands–conceptsandprocess – significanceofabrand – brandmarkand trademark –different types of brands–functions of abrand. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **15hours** | | | | | |
| Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset,Brandextension – brand positioning– brand imagebuilding | | | | | | | | | | | |
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| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | **15hours** | | | | | | |
| BrandImpact:Brandingimpactonbuyers–competitors,Brandloyalty–roleofbrandmanager– Relationshipwith manufacturing– MarketingFinance. | | | | | | | | | | | |
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| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | **15hours** | | | | | | |
| Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through Acquisitiontakesoverand merger –Co-branding. | | | | | | | | | | | |
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| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | **13hours** | | | | | | |
| BrandStrategies:Designingandimplementingbrandingstrategies. | | | | | | | | | | | |
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| **Unit:6** | | | **ContemporaryIssues** | | **2hours** | | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **75hours** | | | | | | |
| **TextBook(s)** | | | | | | | | | | | |
| 1 | Kevin LaneKeller, “StrategicbrandManagement”,PersonEducation,NewDelhi,2003. | | | | | | | | | | |
| 2 | Lan BateyAsianBranding–“A greatwaytofly”,PrenticeHallof India,Singapore2002. | | | | | | | | | | |
| 3 | JagdeepKapoor, Brandex,Biztantra,NewDelhi, 2005. | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | |



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| 1 | JeanNoel,Kapferer,“StrategicbrandManagement”,TheFreePress,NewYork,1992. |
| 2 | PaulTmeporal, Brandingin Asia, JohnWiley&sons(P)Ltd.,New York,2000. |
| 3 | S.RameshKumar,“ManagingIndianBrands”, VikaspublishingHouse(P) Ltd.,NewDelhi,2002. |
| **RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]** | |
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| **MappingCourseobjectivesand courseoutcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | M | S | S |



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| **Coursecode** | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Elective-I(C)** | | | INDIRECTTAXES | **5** | |  | |  | **4** |
| **Pre-requisite** | | | Basicknowledgeon INDIRECTTAXES | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Toprovide anin depthknowledgeofthevariousprovisions of indirecttaxation * Toknowthevarioustypesofindirecttaxeslike,exciseduty,customsduty,productionlinkedtax,and Value Added Tax * Toidentifysituationswhereinputtax creditisavailablemiscellaneousinsurance | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| CO1 | Understandthebasicprinciplesunderlyingthe IndirectTaxationStatutes | | | | | | | K1 | |
| CO2 | UnderstandtheLevyandcollectionofExcise duty | | | | | | | K2 | |
| CO3 | Understandthe concepts ofVATsysteminTamilnadu | | | | | | | K2 | |
| CO4 | UnderstandtheCustomsandImportduties | | | | | | | K2 | |
| CO5 | UnderstandtheCentralSalesTaxAct1956 | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
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| **Unit:1** | | **Titleof theUnit(CapitalizeeachWord)** | | | **10hours** | | | | |
| Meaningof TaxandTaxation-Typesof Taxes: DirectandIndirectTaxes- Features–Meritsand Limitations -ComparisonofDirectand Indirecttaxes.ConstitutionalbasisofTaxationin  India- MethodsoflevyingIndirectTaxes:AdvoleramandSpecific.ContributionofIndirecttaxesto  Government Revenues. | | | | | | | | | |
| **Unit:2** | | **Titleof theUnit(CapitalizeeachWord)** | | | **15hours** | | | | |
| GoodandServicesTaxinIndia-Introduction–ConceptofGST-NeedforGST- AdvantagesofGST.StructureofGSTinIndia:DualConcept–CGST-SGST-UTGST- IGST.SubsumingofTaxes-  GSTRateStructurein India.GSTCouncil:StructureandFunctions. | | | | | | | | | |
| **Unit:3** | | **Titleof theUnit(CapitalizeeachWord)** | | **18hours** | | | | | |
| Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods,Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, InputTax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value ofTaxablesupply. Compositeand Mixed Supplies.  InputTaxCredit:Meaning-EligibilityandConditionsforavailingInput TaxCredit.ReverseChargeMechanismunder GST.Composition Levy:MeaningandApplicability. | | | | | | | | | |
| **Unit:4** | | **Titleof theUnit(CapitalizeeachWord)** | | **15hours** | | | | | |
| Levy andCollectionunderIntegratedGoodsandServicesTaxAct:Meaning ofimportantterms: Integratedtax,Intermediary,LocationoftheRecipientandSupplierofServices,andZero- ratedSupply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of GoodsorServices: Meaning andDetermination.  ProceduresunderGST:ProcedureforRegistration-PersonsLiableforRegistration- CompulsoryRegistrationandDeemedRegistration.E- WayBillunderGST:MeaningandApplicability.Filingof Returns: Types ofGST Returns and theirDueDates. | | | | | | | | | |



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| **Unit:5** | | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| IntroductiontoCustomsLaws inIndia: TheCustoms Act1962-TheCustoms TariffAct1975   * Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - IntroductiontoCustomsLawsinIndia:TheCustomsAct1962-TheCustomsTariffAct1975 * BasicConcepts -Taxable Event - Levyand ExemptionsfromCustomsDuty -Types- | | | |
| **Unit:6** | | **ContemporaryIssue** | **2hours** |
| Expertlectures,onlineseminars –webinars | | | |
|  | | **TotalLecturehours** | **75hours** |
| **TextBook(s)** | | | |
| 1 | V.S.Datey,“IndirectTaxes”,TaxmannPublications(P)Ltd.,NewDelhi2002 | | |
| 2 | Balachandran,“Indirect Taxation”,SultanChand&Co.,NewDelhi2006. | | |
| **ReferenceBooks** | | | |
| 1 | R.L.GuptaV.K.Gupta,“IndirectTax” | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | |
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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |



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| **Coursecode** | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Elective-II(A)** | | | FINANCIALSERVICES | **4** | |  | |  | **3** |
| **Pre-requisite** | | | BASISC KNOWLEDGE OF  FINANCIALSERVICES | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives ofthis courseareto:   * Togive fundamentalknowledgeonthe structure,functionandtheevolutionoffinancialservices * Tocoverfinancialintermediaries,financialinstrumentsandthedifferent marketswithanalytical skills * Tounderstand theimportance, structureand operationofthefinancial system | | | | | | | | | |
|  | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| CO1 | Keepstudentsupdatedonthelatestdiscourseonpracticalissues andpoliciesinthenew internationalfinancial environment. | | | | | | | K1 | |
| CO2 | Aims to help students to appreciate and understand how financial markets andinstitutionsoperate | | | | | | | K2 | |
| CO3 | Topreparestudents withagood understandingofthetheoreticalfoundationofSEBIand Credit Rating | | | | | | | K2 | |
| CO4 | Togainknowledgeon MutualFundsand MerchantBanking | | | | | | | K2 | |
| CO5 | Tounderstandthe FactoringandVentureCapitalinIndia | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
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| **Unit:1** | | **Titleof theUnit(CapitalizeeachWord)** | | | **12hours** | | | | |
| FinancialServices–Meaning–Scope–CausesforFinancialInnovation –NewFinancial Products and Services – Players in Financial Service Sector – Challenges facing the FinancialServiceSector | | | | | | | | | |
| **Unit:2** | | **Titleof theUnit(CapitalizeeachWord)** | | | **11hours** | | | | |
| Capital Market – Primary Market – Functions – Secondary Market – Functions – Listing ofSecurities– Advantages ofListing | | | | | | | | | |
| **Unit:3** | | **Titleof theUnit(CapitalizeeachWord)** | | **13hours** | | | | | |
| SEBI – Functions – Powers – Guidelines – Foreign Institutional Investors (FIIs) – Bonus Issue – RightsIssues –Debentures–Underwriters–Book Building-CreditRating–Meaning– Functions–Benefits | | | | | | | | | |
| **Unit:4** | | **Titleof theUnit(CapitalizeeachWord)** | | **12hours** | | | | | |
| MutualFunds–Introduction –MeaningandDefinitions–Types–SelectionofaFund– MutualFundsinIndia–ReasonsforSlow Growth.MerchantBanking–Definition – Origin–Meaning  –Function–ServicesofMerchantBanks | | | | | | | | | |
| **Unit:5** | | **Titleof theUnit(CapitalizeeachWord)** | | **10hours** | | | | | |
| Factoring–Introduction–Meaning–Definition– Functions–Types – Benefits– FactoringinIndia.VentureCapital –Introduction–Meaning–Features– Importance– VentureCapitalin  India | | | | | | | | | |
| **Unit:6** | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars -webinars | | | | | | | | | |



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|  | | **TotalLecturehours** | **60hours** |
| **TextBook(s)** | | | |
| 1 | M.Y.Khan,FinancialServices,Edition,TataMcGrawHill | | |
| **ReferenceBooks** | | | |
| 1 | NaliniPravaTripathy, FinancialServices,PrenticeHallofIndia | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | |
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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | S | S | M |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |



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| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | | **T** | | **P** | **C** |
| **Elective-II(B)** | | | | OrganizationalBehavior | **4** | | |  | |  | **3** |
| **Pre-requisite** | | | | BasicKnowledgeofOrganizationalBehavior | **Syllabus Version** | | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | | |
| Themain objectives ofthis courseareto:  Themain objectives ofthis courseareto:   * Togive fundamentalknowledgeontheOrganisationalBehaviour * To cover Organisational change and Organisational change and OrganisationalDevelopment * Tounderstand theimportanceofstressmanagement | | | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | | |
| CO1 | | KeepstudentsupdatedonmanagerialimplicationsofOrganisationalBehaviour | | | | | | | | K1 | |
| CO2 | | Understandthemanagerialimplicationsofperception | | | | | | | | K2 | |
| CO3 | | Aimstohelpstudents toimprovethe personality,stress managementandteamdecisionmaking | | | | | | | | K2 | |
| CO4 | | Understandthe approachestomanagingorganizationalchange | | | | | | | | K2 | |
| CO5 | | Preparestudents witha good understandingofthe organizationculture | | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | |
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| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | | **10hours** | | | | |
| OrganisationalBehaviour:History- evoluation,Challenges&opportunities,contributing disciplines,management  functionsandrelevancetoOrganisationBehaviour.OrganizationalBehaviourresponses to Global and Cultural diversity. | | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | | **12hours** | | | | |
| Perception-Process,Selection,OrganisationErrors,Managerialimplicationsofperception. Learning-classicial,operantandsocial cognitiveapproaches. Implications oflearningonmanagerialperformance. | | | | | | | | | | | |
| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **12hours** | | | | | |
| Stress - Nature, sources, Effects, influence of personality, managing stress-Conflict - Management,Levels,Sources,bases,conflictresolutionstrategies,negotiation.Foundationsof groupbehaviour:teamdecisionmaking.IssuesinManagingteams. | | | | | | | | | | | |
| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **11hours** | | | | | |
| Organisationalchange- Managingplannedchange.Resistancetochange-Approachesto managing organisational change - Organisational Development - values - interventions, changemanagement. | | | | | | | | | | | |
| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **13hours** | | | | | |
| Organisationalculture-Dynamics, roleandtypesofcultureand corporateculture | | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | | |
|  | | | **TotalLecturehours** | | | **60hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | | |
| 1 | Robbins.S.P.,FundamentalsofManagement,Pearson,2003 | | | | | | | | | | |



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| 2 | Robbins.S.OrganisationalBehaviour,Xedn.,Prentice-Hall,India. |
| **ReferenceBooks** | |
| 1 | Umasekaran,OrganisationalBehaviour. |
| **RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]** | |
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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
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| **CO2** | S | S | S | S | M |
| **CO3** | M | S | S | M | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |



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| **Coursecode** | | |  |  | **L** | | **T** | | **P** | **C** |
| **Elective-II(C)** | | | | IndustrialLaw | **4** | |  | |  | **3** |
| **Pre-requisite** | | | | **Basicknowledge inthefield**  IndustrialLaw | **Syllabus Version** | | | **2022-2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectivesof thiscourseare:   1. ToknowthedevelopmentandthejudicialsetupofLabourLaws. 2. Tolearnthesalient featuresofwelfareandwageLegislations. 3. TolearnthelawsrelatingtoIndustrial Relations,SocialSecurityandWorkingconditions. 4. Tounderstandthelaws relatedtoworkingconditionsindifferentsettings. 5. TounderstandbenefitsundertheActadjudicationofdisputesandclaims. | | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessfulcompletion ofthecourse,student willbeableto: | | | | | | | | | | |
| CO1 | | ApplytheStudentswillknowthedevelopmentandthejudicialsetupofLabourLaws | | | | | | | K3 | |
| CO2 | | Applycultural competencywhile exercisingtheir legal skills. | | | | | | | K3 | |
| CO3 | | Analyze anadvanced understandingof theunderlyinglegalprinciples, | | | | | | | K4 | |
| CO4 | | Understandtherulesandindustrial whichregulatetradeunion  workrelationships | | | | | | | K2 | |
| CO5 | | Understandtheindustrialsafetyandwelfareof workers | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | | |
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| **Unit:1** | | |  | | | **10hours** | | | | |
| FactoriesAct,1948 | | | | | | | | | | |
| **Unit:2** | | |  | | | **12hours** | | | | |
| WorkmenscompensationAct,1923 | | | | | | | | | | |
| **Unit:3** | | |  | | **13hours** | | | | | |
| ThePaymentofBonusAct, 1965 | | | | | | | | | | |
| **Unit:4** | | |  | | **12hours** | | | | | |
| TheEmployeesProvidentFundandMiscellaneousProvisionsAct,1952 | | | | | | | | | | |
| **Unit:5** | | |  | | **11hours** | | | | | |
| ThePaymentof GratuityAct,1972 | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **60hours** | | | | | |
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| **TextBook(s)** | | | | | | | | | | |
| 1 | Commercial Law–Senandmitra | | | | | | | | | |
| 2 | AnIntroductiontolabourandIndustriallaws –S.N.Misra | | | | | | | | | |
| 3 | IndustrialLaw–Mallik | | | | | | | | | |
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| **ReferenceBooks** | | | | | | | | | | |
| 1 | TheLawofIndustrialDisputes–O.P.Malhotra | | | | | | | | | |



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| **RelatedOnlineContents** | |
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| CourseDesigned By: | |

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



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| **Coursecode** | | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Elective-III(A)** | | | | IndianCapitalMarket andFinancialSystem | **4** | |  | |  | **3** |
| **Pre-requisite** | | | | IndianCapitalMarket andFinancialSystem | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Tounderstandvariousalternativesof investment 2. Tounderstandaboutclassificationofinvestmentmarket 3. Toperformfundamentalanalysisbeforeinvesting 4. Toevaluatevarioustypesoffinancial derivatives 5. TounderstandaboutMerchantBankers | | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | |
| CO1 | | Recallingvariousalternativesofinvestment | | | | | | | K1 | |
| CO2 | | Comparingthefeaturesofvariousinvestment markets | | | | | | | K2 | |
| CO3 | | AnalyzinginvestmentsinNewissueMarket | | | | | | | K3 | |
| CO4 | | AnalysisforIndustrialSecuritiesMarket | | | | | | | K3 | |
| CO5 | | KnowtheRecenttrendsinderivativemarketsinIndia. | | | | | | | K1 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | |
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| **Unit:1** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **13hours** | | | | |
| Indian financial system – Structure and constituents of Indian financial system. Financialinstitutions–Financialmarkets –FinancialinstrumentsandServices -  FinancialSystemand economicdevelopment. | | | | | | | | | | |
| **Unit:2** | | | **Titleof theUnit(CapitalizeeachWord)** | | | **10hours** | | | | |
| IndustrialSecuritiesMarket–OrganizationandStructureofStockexchanges,Membership– Listing,Tradingand Settlement– ordinaryshares,preferenceshares andBonds. | | | | | | | | | | |
| **Unit:3** | | | **Titleof theUnit(CapitalizeeachWord)** | | **12hours** | | | | | |
| NewissueMarket– IssueMechanism–IPO,Rightsissue,privateplacement –processesofBook  – Building – Issue of Bonus Shares – Stock Options - functions of new issue market - Overview ofBondmarket inIndia. | | | | | | | | | | |
| **Unit:4** | | | **Titleof theUnit(CapitalizeeachWord)** | | **13hours** | | | | | |
| Merchant Bankersandnewissuemarket, Leadmanagers,underwriters,Bankerstoanissue– RegistrarsandShareTransferAgents\_Brokerstotheissue–Debenture TrusteesTheir roleandfunctionsin new issue market-SEBIGuidelines. | | | | | | | | | | |
| **Unit:5** | | | **Titleof theUnit(CapitalizeeachWord)** | | **10hours** | | | | | |
| Marketfor Futures,Optionsandotherfinancialderivatives– Swaps,WarrantsandConvertibles.Recenttrends in derivativemarkets inIndia. | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssue** | | **2hours** | | | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | |
|  | | | **TotalLecturehours** | | **60hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | |
| 1 | M.Y.Khan: IndianFinancialSystem,Fifthedition,TataMcGrawHill | | | | | | | | | |



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| 2 | L.M.Bhole:FinancialInstitutionsandMarkets,Fourthedition,TataMcGrawHill |
| 3 | P.N.Varshney,D.K.Mittal: IndianFinancialSystem,Fifthedition,SultanChandandsons. |
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| **ReferenceBooks** | |
| 1 | H.R.Machiraju: IndianFinancialSystem,VikasPublishingHouse. |
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| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
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| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | M | S | S | S |



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| **Coursecode** | |  | **TITLEOFTHECOURSE** | **L** | | **T** | | **P** | **C** |
| **Elective-III(B)** | | | **Businessfinance** | **4** | |  | |  | **3** |
| **Pre-requisite** | | | **Basicknowledgeinfinance** | **Syllabus Version** | | | **2022-**  **2023** | | |
| **CourseObjectives:** | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Tounderstandthevariousconceptrelatingtofinance 2. Tofamiliarizewiththebasics offinancialplanning 3. Toanalyzevarioussourcesandformsof finance 4. Tounderstandthevarious dimensionsofcapitalmarket andtheircomponents 5. Toprovideknowledge aboutcapitalizationandrelatedtheories | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | |
| CO1 | Recallvariousconcepts relatingtofinance | | | | | | | K1 | |
| CO2 | Understandthevarioustechniques offinancialplanning | | | | | | | K2 | |
| CO3 | Analyzevarioussourcesandformsoffinance | | | | | | | K4 | |
| CO4 | Evaluatevariousdimensionsofcapitalmarketand theircomponents | | | | | | | K5 | |
| CO5 | Evaluatingcapitalizationconceptand relatedtheoriesfordecisionmaking | | | | | | | K5 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | |
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| **Unit:1** | | **Titleof theUnit(CapitalizeeachWord)** | | | **10hours** | | | | |
| BusinessFinance:Introduction –Meaning–Concepts -Scope– FunctionofFinanceTraditionaland Modern Concepts–Contents ofModern Finance Functions | | | | | | | | | |
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| **Unit:2** | | **Titleof theUnit(CapitalizeeachWord)** | | | **12hours** | | | | |
| FinancialPlan:Meaning -Concept–Objectives –Types–Steps–Significance–Fundamentals | | | | | | | | | |
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| **Unit:3** | | **Titleof theUnit(CapitalizeeachWord)** | | **13hours** | | | | | |
| Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – UnderCapitalisation:Symptoms–Causes–Remedies–WateredStock–WateredStock Vs.  OverCapitalisation. | | | | | | | | | |
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| **Unit:4** | | **Titleof theUnit(CapitalizeeachWord)** | | **11hours** | | | | | |
| Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept–Importance–CalculationofIndividual andCompositeCostof Capital. | | | | | | | | | |
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| **Unit:5** | | **Titleof theUnit(CapitalizeeachWord)** | | **12hours** | | | | | |
| Sourcesand Formsof Finance:EquityShares,PreferenceShares, Bonds,Debentures andFixed Deposits–Features–Advantagesand Disadvantages-LeaseFinancing:Meaning–Features–Forms– Merits and Demerits | | | | | | | | | |
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| **Unit:6** | | **ContemporaryIssues** | | **2hours** | | | | | |
| Expertlectures,onlineseminars -webinars | | | | | | | | | |



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|  | | **TotalLecturehours** | **60hours** |
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| **TextBook(s)** | | | |
| 1 | EssentialsofBusinessFinance-R.M.SriVatsava | | |
| 2 | FinancialManagement-Saravanavel | | |
| **ReferenceBooks** | | | |
| 1 | FinancialManagement- L.Y.Pandey | | |
| 2 | FinancialManagement- M.Y.KhanandJain | | |
| 3 | FinancialManagement-S.C.Kuchhal | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | |
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| CourseDesigned By: | | | |

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| **MappingCourseobjectivesand courseoutcomes** | | | | | |
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| **CO1** | M | L | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | S | M |
| **CO5** | M | S | M | M | M |



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| **Coursecode** | | | **-** | **PROJECTAND VIVA VOCE** | | | | | **L** | | **T** | | **P** | **C** |
| **Elective-III( C)** | | | | MajorProject | | | | | - | | 4 | | - | 3 |
| **Pre-requisite** | | | | KnowledgeinCore,ResearchMethodsan dAnalytical Tools | | | | **SyllabusVersion** | | | | | **2022-23** | |
| **CourseObjectives:** | | | | | | | | | | | | | | |
| Themain objectives ofthis courseareto:   1. Thestudentswillgeton-the-jobtrainingandexperience. 2. Thestudentswill gainknowledgeon problemidentificationandsolutions. 3. Thestudentswillgaina completeknowledgeontheprogramandthecourseoutcome. | | | | | | | | | | | | | | |
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| **ExpectedCourseOutcomes:** | | | | | | | | | | | | | | |
| Onthesuccessful completionofthecourse,student willbe ableto: | | | | | | | | | | | | | | |
| 1 | | Explainabouthowtocollectliterature. | | | | | | | | | | K2 | | |
| 2 | | Implementproblemidentificationandwillframetoolforcollectingdata | | | | | | | | | | K3 | | |
| 3 | | Evaluateandgetpracticalexposureontheframed objective. | | | | | | | | | | K5 | | |
| 4 | | Executeand generatetheprocedureof compilingthe collecteddata byusinganalysis | | | | | | | | | | K3,K6 | | |
| 5 | | Summarizeandexecutereportwriting,and willgetcompleteknowledgeofthecourse. | | | | | | | | | | K2,K3 | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyse; **K5**-Evaluate;**K6**–Create | | | | | | | | | | | | | | |
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| **Textbook(s)** | | | | | | | | | | | | | | |
| 1 | C.R.Kothari,“Research MethodologyMethodsandTechniques”,Second Edition,NewDelhi:New AgeInternational publisher, 2004 | | | | | | | | | | | | | |
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| **ReferenceBooks** | | | | | | | | | | | | | | |
| 1 | [Ranjit Kumar](https://us.sagepub.com/en-us/nam/author/ranjit-kumar), Research Methodology: A Step-by-Step Guide for Beginners, SAGEPublications,2014 | | | | | | | | | | | | | |
| 2 | RobertBBurns, IntroductiontoResearchMethods,SAGEPublications | | | | | | | | | | | | | |
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| CourseDesignedBy: **Dr. A.Vimala,Dr.S.SadhasivamandDr.C.Dhayanand** | | | | | | | | | | | | | | |
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| **MappingwithProgrammeOutcomes** | | | | | | | | | | | | | | |
| **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 | | | | | | | | | | | | | | |