**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 toattain 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 andinsurancecompanies. |
| PEO2 | Applying the financial instrumentsin managing the risk of investing and hedgingactivity at the individual and the corporate level. |
| PEO3 | Excelin contemporaryknowledgeof business anddevelopinginclination towardslife 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 | Identifythefundamentalconceptsinmobileapplicationdevelopmentintheareaofcalculation 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 intellectualcontributionsandindepthknowledgeintheprofessionofbankingandfinancethat improves their application to promote continues professional developmentwithlimitless earningpotential. |
| PO4 | Havecomprehensiveknowledgeof Finance, Accounting, TaxationandBusinesslaws. |
| 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:Filepath/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: YogaforHumanExcellence#/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- majorelective- 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_%28BU%29)[**mudhalvan.in/Bharathia**](http://kb.naanmudhalvan.in/Bharathiar_University_%28BU%29)[**r\_University\_(BU)**](http://kb.naanmudhalvan.in/Bharathiar_University_%28BU%29) | **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
 |
|  |
| **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 |
|  |
| **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 |
|  |
|  | **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.]** |
| 1 |  |
| 2 |  |
|  |
| 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 |
|  |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** |
| 1 |  |
| 2 |  |
| 4 |  |
|  |
| 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 |
|  |
| **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. |
|  |
| **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



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| **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.]** |
| 1 |  |
| 2 |  |
|  |
| 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 |
|  |
| **Unit:1** | **ECONOMICDEVELOPMENT** | **13hours** |
| Agriculture-Contribution to economicdevelopment, greenrevolution,agricultureproductivity;land reforms;sourcesoffarmcredit-Food subsidyand public distributionsystem. |
|  |
| **Unit:2** | **NEWECONOMICPOLICY** | **12hours** |
| Industry-Roleofindustriesineconomicdevelopment;-Industrialdevelopmentundertheplanningregime.New economicpolicy1991.Roleofpublicsectorandrestructuringthepublicsector.Roleofsmallscaleindustriesineconomicdevelopment. |
|  |
| **Unit:3** | **FOREIGNTRADE** | **10hours** |
| ForeignTrade:Composition, direction,andEXIMpolicy |
|  |
| **Unit:4** | **PUBLICFINANCE** | **10hours** |
| PublicFinance: Fiscal policy-Components,fiscal policyintheliberatedera. |
|  |
| **Unit:5** | **KNOWLEDGEECONOMY** | **13hours** |
| .InformationtechnologyIndustry-KnowledgeEconomy-GrowthandpresentstateofITindustryinIndia-Futureprospectsof ITindustry. |
|  |
| **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." |
|  |
| **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**



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-ProfitsPriortoIncorporation. |
| **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** |
| MSExcel1. 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.
 |
|  |
| **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 |
|  |
| **Unit:1** | **INTRODUCTION** | **6hours** |
| NatureandScopeofBusiness-Formsof BusinessOrganization –SoleTrader PartnershipFirm,Joint StockCompanyandCo-operativeSociety–PublicEnterprises. |
|  |
| **Unit:2** | **BUSINESSLOCATION** | **6hours** |
| Office – Functions and Significance – Location of Business – Factors influencing location - Localization ofindustries-Size ofFirms. |
|  |
| **Unit:3** | **OFFICELAYOUT** | **6hours** |
| Office Layout and Office Accommodation – Advantages and disadvantages – planning the office space – open&privateoffices-OfficeMachines and Equipments |
|  |
| **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) |
| 3 |  |
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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.
 |
|  |
| **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 rateof Interest–SinkingFund –Annuity-PresentValue –Discountingof Bills– TrueDiscount – Banker‟sGain. |
|  |
| **Unit:2** | **MATRIX** | **10hours** |
| Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – RankofMatrix-Solutionof SimultaneousLinearEquations–Input-Output Analysis. |
|  |
| **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. |
|  |
| **Unit:5** | **LINEARPROGRAMMINGPROBLEM** | **11hours** |
| LinearProgrammingProblem– Formation– SolutionbyGraphical MethodSolution bySimpleMethod. |
|  |
| **Unit:6** | **CONTEMPORARYISSUES** | **2hours** |
| Expertlectures,onlineseminars–webinars |
|  |
|  | **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 |
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| **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 andBalanceSheet |
| **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 Access1. Create a Student database with the following Tables : i). Students Personal Detailsii). Students Mark Details Perform the following : a). Relate the Tablesb). Create a query to the students passed in all subjects. c). Create a form and report |
| **Unit:2** |  | **30 hours** |
| Tally1. 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 to1. 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–PresentationofDatabyDiagrammaticand 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 (Theoreticalaspectsonly) |
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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-costingofproductsandservicesandtheir 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,Operatingleverageandfinancialleverage |
| **Unit:3** | (TheoryOnly) | **10hours** |
| Capitalstructure–Factorsinfluencingcapitalstructure–optimalcapitalstructure–Dividendanddividendpolicy: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–CostofcreditExtension,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
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| **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 workingcapitalManagement | **Syllabus Version** | **2022-****2023** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:* Toprovideatheoreticalframeworkforconsideringworkingcapitalmanagement.
* Todevelop theabilitytoanalyzethecashandinventorymanagement.
* Tounderstand conceptsMoneymarketinstruments
 |
|  |
| **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 |
|  |
| **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** |
| **CO1** | S | S | M | S | S |
| **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 |
|  |
| **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. |
|  |
| **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. |
|  |
| **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. |
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| **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/> |
| 3 |  |
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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 |
|  |
| **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–PersonalAccidentandsickness 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 |
|  |
| **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 |
|  |
| **Unit:3** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| BrandImpact:Brandingimpactonbuyers–competitors,Brandloyalty–roleofbrandmanager– Relationshipwith manufacturing– MarketingFinance. |
|  |
| **Unit:4** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through Acquisitiontakesoverand merger –Co-branding. |
|  |
| **Unit:5** | **Titleof theUnit(CapitalizeeachWord)** | **13hours** |
| BrandStrategies:Designingandimplementingbrandingstrategies. |
|  |
| **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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| CourseDesigned By: |

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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
 |
|  |
| **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 |
|  |
| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **10hours** |
| Meaningof TaxandTaxation-Typesof Taxes: DirectandIndirectTaxes- Features–Meritsand Limitations -ComparisonofDirectand Indirecttaxes.ConstitutionalbasisofTaxationinIndia- MethodsoflevyingIndirectTaxes:AdvoleramandSpecific.ContributionofIndirecttaxestoGovernment 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 OFFINANCIALSERVICES | **Syllabus Version** | **2022-****2023** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:* Togive fundamentalknowledgeonthe structure,functionandtheevolutionoffinancialservices
* Tocoverfinancialintermediaries,financialinstrumentsandthedifferent marketswithanalytical skills
* Tounderstand theimportance, structureand operationofthefinancial system
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|  |
| **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 |
|  |
| **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– VentureCapitalinIndia |
| **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
 |
|  |
| **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 |
|  |
| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **10hours** |
| OrganisationalBehaviour:History- evoluation,Challenges&opportunities,contributing disciplines,managementfunctionsandrelevancetoOrganisationBehaviour.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** |
| **CO1** | S | S | M | S | S |
| **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 whichregulatetradeunionworkrelationships | K2 |
| CO5 | Understandtheindustrialsafetyandwelfareof workers | K2 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create |
|  |
| **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 |
|  |
| **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. |
|  |
| **ReferenceBooks** |
| 1 | H.R.Machiraju: IndianFinancialSystem,VikasPublishingHouse. |
|  |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** |
| 1 |  |
| 2 |  |
| 4 |  |
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| CourseDesigned By: |

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| --- | --- | --- | --- | --- | --- |
|  | **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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| **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 |
|  |
| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **10hours** |
| BusinessFinance:Introduction –Meaning–Concepts -Scope– FunctionofFinanceTraditionaland Modern Concepts–Contents ofModern Finance Functions |
|  |
| **Unit:2** | **Titleof theUnit(CapitalizeeachWord)** | **12hours** |
| FinancialPlan:Meaning -Concept–Objectives –Types–Steps–Significance–Fundamentals |
|  |
| **Unit:3** | **Titleof theUnit(CapitalizeeachWord)** | **13hours** |
| Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – UnderCapitalisation:Symptoms–Causes–Remedies–WateredStock–WateredStock Vs.OverCapitalisation. |
|  |
| **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.]** |
| 1 |  |
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| 4 |  |
| CourseDesigned By: |

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| **MappingCourseobjectivesand courseoutcomes** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **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 |
|  |
| **Textbook(s)** |
| 1 | C.R.Kothari,“Research MethodologyMethodsandTechniques”,Second Edition,NewDelhi:New AgeInternational publisher, 2004 |
|  |
| **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** |
|  |
| **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 |