



THIRUVALLUVAR UNIVERSITY

SERKKADU, VELLORE-632115

B.Com. FINANCE AND ACCOUNTS

SYLLABUS

FROM THE ACADEMIC YEAR

2023 - 2024

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B.COM FINANCE AND ACCOUNTING

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides the students to learn the technical skills associated with many of the procedures of Financial Analysis and Accounting Standards.

This degree is structured to provide a strong foundation in Finance and Accounting and also to gain an in-depth knowledge on subjects like Portfolio Management, Capital Markets and Income Tax Law and Practice.

The Course places special emphasis on addressing real-life business issues where students are exposed to case studies and specific problems drawn from the industry and encourages them to find solutions for the same. It includes discussion on the latest developments in the business world.

| TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME | |
|---|--|
| Programme: | B.COM FINANCE AND ACCOUNTING |
| Programme Code: | |
| Duration: | UG - 3 years |
| Programme Outcomes: | <p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish</p> |

hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

| | |
|---|---|
| Programme Specific Outcomes: | <p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p> |
|---|---|

Credit Distribution for UG Programmes

| | Credit | H | Sem II | Credit | H | Sem III | Credit | H | Sem IV | Credit | H | Sem V | Credit | H | Sem VI | Credit | H |
|------|-----------|-----------|--|-----------|-----------|---|-----------|-----------|--|-----------|-----------|--|-----------|-----------|--|--------|---|
| | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | 5.1 Core Course – \CC IX | 4 | 5 | 6.1 Core Course – CC XIII | | |
| | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | 5.2 Core Course – CC X | 4 | 5 | 6.2 Core Course – CC XIV | | |
| C I | 5 | 5 | 2..3 Core Course – CC III | 5 | 5 | 3.3 Core Course – CC V | 5 | 5 | 4.3 Core Course – CC VII Core Industry Module | 5 | 5 | 5. 3.Core Course CC -XI | 4 | 5 | 6.3 Core Course – CC XV | | |
| C | 5 | 5 | 2.4 Core Course – CC IV | 5 | 5 | 3.4 Core Course – CC VI | 4 | 5 | 4.4 Core Course – CC VIII | 5 | 4 | 5. 4.Core Course –/ Project with viva-voce CC -XII | 4 | 5 | 6.4 Elective -VII Generic/ Discipline Specific | | |
| e I | 3 | 4 | 2.5 Elective II Generic/ Discipline Specific | 3 | 4 | 3.5 Elective III Generic/ Discipline Specific | 3 | 4 | 4.5 Elective IV Generic/ Discipline Specific | 3 | 3 | 5.5 Elective V Generic/ Discipline Specific | 3 | 4 | 6.5 Elective VIII Generic/ Discipline Specific | | |
| nt | 2 | 2 | 2.6 Skill Enhancement Course SEC-2 | 2 | 2 | 3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill) | 2 | 2 | 4.6 Skill Enhancement Course SEC-6 | 2 | 2 | 5.6 Elective VI Generic/ Discipline Specific | 3 | 4 | 6.6 Extension Activity | | |
| nt n | 2 | 2 | 2.7 Skill Enhancement Course –SEC-3 | 2 | 2 | 3.7 Skill Enhancement Course SEC-5 | 2 | 2 | 4.7 Skill Enhancement Course SEC-7 | 2 | 2 | 5.7 Value Education | 2 | 2 | 6.7 Professional Competency Skill | | |
| | | | | | | | | | 4.8 E.V.S | 2 | 2 | 5.8 Summer Internship /Industrial Training | 2 | - | | | |
| | 23 | 30 | | 23 | 30 | | 22 | 30 | | 25 | 30 | | 26 | 30 | | | |

Total – 140 Credits

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

| Part | List of Courses | Credit | No. of Hours |
|-------------|--|---------------|---------------------|
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course SEC-1 | 2 | 2 |
| | Foundation Course | 2 | 2 |
| | | 23 | 30 |

Semester-II

| Part | List of Courses | Credit | No. of Hours |
|-------------|---|---------------|---------------------|
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -SEC-2 | 2 | 2 |
| | Skill Enhancement Course -SEC-3 (Discipline / Subject Specific) | 2 | 2 |
| | | 23 | 30 |

Second Year – Semester-III

| Part | List of Courses | Credit | No. of Hours |
|-------------|---|---------------|---------------------|
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 12 | 14 |
| Part-4 | Skill Enhancement Course -SEC-4 (Entrepreneurial Based) | 2 | 2 |
| | Skill Enhancement Course -SEC-5 (Discipline / Subject Specific) | 2 | 2 |
| | | 22 | 30 |

Semester-IV

| Part | List of Courses | Credit | No. of Hours |
|-------------|---|---------------|---------------------|
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 12 |
| Part-4 | Skill Enhancement Course -SEC-6 (Discipline / Subject Specific) | 2 | 2 |
| | Skill Enhancement Course -SEC-7 (Discipline / Subject Specific) | 2 | 2 |
| | E.V.S | 2 | 2 |
| | | 25 | 30 |

**Third Year
Semester-V**

| Part | List of Courses | Credit | No. of |
|-------------|------------------------|---------------|---------------|
|-------------|------------------------|---------------|---------------|

| | | | |
|---------------|---|-----------|--------------|
| | | | Hours |
| Part-3 | Core Courses including Project / Elective Based | 22 | 28 |
| Part-4 | Value Education | 2 | 2 |
| | Internship / Industrial Visit / Field Visit | 2 | - |
| | | 26 | 30 |

Semester-VI

| Part | List of Courses | Credit | No. of Hours |
|----------------|---|---------------|---------------------|
| Part-3 | Core Courses including Project / Elective Based & LAB | 18 | 28 |
| Part-4 | Professional Competency Skill | 2 | 2 |
| Part -5 | Extension Activity | 1 | - |
| | | 21 | 30 |

Consolidated Semester wise and Component wise Credit distribution

| Parts | Sem I | Sem II | Sem III | Sem IV | Sem V | Sem VI | Total Credits |
|-----------------|--------------|---------------|----------------|---------------|--------------|---------------|----------------------|
| Part I | 3 | 3 | 3 | 3 | - | - | 12 |
| Part II | 3 | 3 | 3 | 3 | - | - | 12 |
| Part III | 13 | 13 | 12 | 13 | 22 | 18 | 91 |
| Part IV | 4 | 4 | 4 | 6 | 4 | 2 | 24 |
| Part V | - | - | - | - | - | 1 | 1 |
| Total | 23 | 23 | 22 | 25 | 26 | 21 | 140 |

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

| METHODS OF EVALUATION | | |
|------------------------------|--|------------------|
| Internal Evaluation | Continuous Internal Assessment Test | 25 Marks |
| | Assignments / Snap Test / Quiz | |
| | Seminars | |
| | Attendance and Class Participation | |
| External Evaluation | End Semester Examination | 75 Marks |
| Total | | 100 Marks |
| METHODS OF ASSESSMENT | | |
| Remembering (K1) | <ul style="list-style-type: none"> • The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook. | |
| Understanding (K2) | <ul style="list-style-type: none"> • Understanding of facts and ideas by comprehending or organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together | |
| Application (K3) | <ul style="list-style-type: none"> • Students have to solve problems by using/applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response. | |
| Analyze (K4) | <ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. | |
| Evaluate (K5) | <ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers. | |
| Create (K6) | <ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem-solving skills | |

Highlights of the Revamped Curriculum:

1. Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
2. The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
3. The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
4. The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
5. The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
6. The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
7. Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
8. State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

| Semester | Newly introduced Components | Outcome / Benefits |
|----------------------------|---|---|
| I | Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world. | <ul style="list-style-type: none"> • Instil confidence among students • Create interest for the subject |
| I, II, III, IV | Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial) | <ul style="list-style-type: none"> • Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable • Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects • Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc. • Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment • Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools |
| III, IV, V & VI | Elective papers- An open choice of topics categorized under Generic and Discipline Centric | <ol style="list-style-type: none"> 1. Strengthening the domain knowledge 2. Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature 3. Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background 4. Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective |

| | | |
|---|--|--|
| | | sectors |
| IV | DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research | <ol style="list-style-type: none"> 5. Exposure to industry moulds students into solution providers 6. Generates Industry ready graduates 7. Employment opportunities enhanced |
| II year Vacation activity | Internship / Industrial Training | 1. Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens. |
| V Semester | Project with Viva – voce | <ol style="list-style-type: none"> 2. Self-learning is enhanced 3. Application of the concept to real situation is conceived resulting in tangible outcome |
| VI Semester | Introduction of Professional Competency component | <ul style="list-style-type: none"> • Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc. |
| Extra Credits: For Advanced Learners / Honors degree | | <ul style="list-style-type: none"> • To cater to the needs of peer learners / research aspirants |

| | |
|---|---|
| Skills acquired from the Courses | Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill |
|---|---|

B.COM FINANCE AND ACCOUNTING

| Part | Course Code | Title of the Course | Credits | Hours |
|------------------------|--------------------|--|----------------|--------------|
| SECONDYEAR | | | | |
| THIRD SEMESTER | | | | |
| Part I | | Language- Tamil | 3 | 6 |
| Part II | | English | 3 | 6 |
| Part III | | Core Paper V - Corporate Accounting I | 5 | 5 |
| Part III | | Core Paper VI –Company Law | 5 | 5 |
| Part III | | Elective III – Fundamentals of Investment | 3 | 5 |
| | | Elective III – Financial Services | | |
| | | Elective III – Business Mathematics and Statistics | | |
| Part IV | | SEC – 4 – E-Commerce | 1 | 1 |
| | | SEC - 5 – Everyday Banking | 2 | 2 |
| | | Environmental Studies (EVS) | 2 | 2 |
| | | TOTAL | 24 | 32 |
| FOURTH SEMESTER | | | | |
| Part I | | Language- Tamil | 3 | 6 |
| Part II | | English | 3 | 6 |
| Part III | | Core Paper VII –Corporate Accounting II | 5 | 5 |
| Part III | | Core Paper VIII –Principles of Marketing | 5 | 5 |
| Part III | | Elective IV– Management Information System (MIS) | 3 | 6 |
| | | Elective IV–Financial Derivatives | | |
| | | Elective IV- Operation Research | | |
| Part IV | | SEC – 6 – Professional Skills for Corporate World | 2 | 2 |
| | | SEC 7 - Practices in Commerce | 2 | 2 |
| | | TOTAL | 23 | 32 |

| THIRDYEAR | | | | |
|-----------------------|--|---|-----------|-----------|
| FIFTH SEMESTER | | | | |
| Part III | | Core Paper IX – Cost Accounting - I | 4 | 5 |
| Part III | | Core Paper X - Banking Law and Practice | 4 | 5 |
| Part III | | Core Paper XI – Income Tax Law and Practice I | 4 | 5 |
| Part III | | Core Paper XII – Project Viva voce/ Auditing and Corporate Governance | 4 | 5 |
| Part III | | Discipline Specific Elective 1 -Financial Management 2- Financial reporting | 3 | 4 |
| | | Discipline Specific Elective 3 – Investment Analysis and Portfolio Management 4- Merchant Banking | 3 | 4 |
| Part IV | | Value Education | 2 | 2 |
| | | Summer Internship / Industrial Training | 2 | - |
| | | TOTAL | 26 | 30 |
| SIXTH SEMESTER | | | | |
| Part III | | Core Paper XIII – Cost Accounting – II | 4 | 6 |
| Part III | | Core Paper XIV- Management Accounting | 4 | 6 |
| Part III | | Core Paper XV- Income Tax Law and Practice II | 4 | 6 |
| Part III | | Discipline Specific Elective 5- Indirect Taxation 6 - ComputerApplications in Business | 3 | 5 |
| | | Discipline Specific Elective 7- Indian Accounting Standards 8- Spreadsheet for Business | 3 | 5 |
| Part IV | | Professional Competency Skill enhancement Course SE – General Awareness for Competitive Examinations | 2 | 2 |
| Part V | | Extension Activity | 1 | - |
| | | TOTAL | 21 | 30 |

SECOND YEAR – SEMESTER - III**CORE – V: CORPORATE ACCOUNTING I**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand about the issue of shares and pro-rata allotment. | | | | | | | | |
| LO2 | To understand the Underwriting of Shares and Redemption of Preference Shares | | | | | | | | |
| LO3 | To know about Issue and Redemption of Debentures. | | | | | | | | |
| LO4 | To learn the form and contents of financial statements as per Schedule III of Companies Act 2013 | | | | | | | | |
| LO5 | To examine the various methods of valuation of Goodwill and shares | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in I Year | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment. | | | | | | | | 15 |
| II | Issue & Redemption of Preference Shares Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting -Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. | | | | | | | | 15 |
| III | Issue and Redemption of Debentures Debentures: Issue and Redemption – Meaning – Methods – In One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | | | | | | | | 15 |

| | | |
|--------------------------------------|---|-----------|
| IV | Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss. | 15 |
| V | Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods. | 15 |
| | TOTAL | 75 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |

| | |
|------------------|---|
| CO1 | Prepare and account for various entries to be passed in case of issue of shares |
| CO2 | To understand the Underwriting of shares and Redemption of preference shares. |
| CO3 | To have thorough knowledge about issue and redemption of Debentures. |
| CO4 | Construct Financial Statements applying relevant accounting treatments |
| CO5 | Compute the value of goodwill and shares under different methods and assess its applicability |
| Textbooks | |
| 1 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. |
| 2 | R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. |
| 3 | Broman, Corporate Accounting, Taxmann, New Delhi. |
| 4 | Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi. |
| 5 | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. |

| Reference Books | |
|--|---|
| 1 | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. |
| 2 | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi |
| 3 | Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh |
| 4 | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.tickertape.in/blog/issue-of-shares/ |
| 2 | https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf |
| 3 | https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accountingstandards.html |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**CORE – VI: COMPANY LAW**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know Company Law 1956 and Companies Act 2013 | | | | | | | | |
| LO2 | To have an understanding on the formation of a company | | | | | | | | |
| LO3 | To understand the requisites of meeting and resolution | | | | | | | | |
| LO4 | To gain knowledge on the procedure to appoint and remove Directors | | | | | | | | |
| LO5 | To familiarize with the various modes of winding up | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Company Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control. | | | | | | | | 15 |
| II | Memorandum of Association, Articles of Association and Prospectus Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents - Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds - Misstatements – Liability for Misstatements – Certificate of Commencement of Business. | | | | | | | | 15 |
| III | Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor - | | | | | | | | 15 |
| IV | Management & Administration Company Management –Board of Directors – Qualification, Appointment, Powers, Duties, Liabilities, Remuneration & Removal of Directors. National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. | | | | | | | | 15 |
| V | Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |
| Course Outcomes | | | | | | | | | |
| CO1 | Understand the classification of companies under the act | | | | | | | | |

| | |
|--|---|
| CO2 | Examine the contents of the Memorandum of Association & Articles of Association |
| CO3 | Know the qualification and disqualification of Auditors |
| CO4 | Understand the workings of National Company Law Appellate Tribunal (NCLAT) |
| CO5 | Analyse the modes of winding up |
| Textbooks | |
| 1 | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. |
| 3 | M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai |
| 4 | Shusma Aurora, Business Law, Taxmann, New Delhi |
| 5 | M.C.Kuchal, Business Law, VikasPublication, Noida |
| Reference Books | |
| 1 | Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai |
| 2 | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai |
| 3 | KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal |
| 4 | S.D.Geet, Business Law Nirali Prakashan Publication, Pune |
| 5 | PreethiAgarwal, Business Law, CA foundation study material |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.mca.gov.in/content/mca/global/en/acts-rules/companiesact/companies-act-2013.html |
| 2 | https://vakilsearch.com/blog/explain-procedure-formation-company/ |
| 3 | https://www.investopedia.com/terms/w/windingup.asp |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

| | | | | | | | | | | | |
|---------------------|----|----|----|----|----|----|----|----|----|----|----|
| CO3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 15 | 15 | 10 | 15 | 15 | 10 | 10 |
| AVERAG E | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III**Elective III- Fundamentals of Investment**

| Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|---------------------|
| | | | | | | | CIA | External | Total |
| Elective III | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO 1 | To introduce the student to acquire knowledge about investment environment process | | | | | | | | |
| LO 2 | To make impact experience on fixed income securities | | | | | | | | |
| LO 3 | To understand the approaches of equity analysis | | | | | | | | |
| LO 4 | To get acquainted with Portfolio Analysis and Financial Derivatives | | | | | | | | |
| LO 5 | To acquire the knowledge of Investor Protection | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | The Investment Environment The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return. | | | | | | | | 12 |
| II | Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation, types of bond risks, default risk and credit rating. | | | | | | | | 12 |
| III | Approaches to Equity Analysis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation. | | | | | | | | 12 |
| IV | Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India | | | | | | | | 12 |
| V | Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism | | | | | | | | 12 |
| | Total | | | | | | | | 60 |
| CO | Course Outcomes | | | | | | | | |
| CO1 | Enumerate the concept of investment decision process and types of Investments | | | | | | | | |
| CO2 | Optimise income securities by applying the types of bonds | | | | | | | | |
| CO3 | Explain the approaches towards the equity analysis to enrich the skills | | | | | | | | |
| CO4 | Analyse the Portfolio Analysis and Derivatives Markets | | | | | | | | |
| CO5 | Construct the roles of SEBI and Investor Protection | | | | | | | | |
| Textbooks | | | | | | | | | |
| 1. | V K Bhalla, Fundamental of Investment Management, S Chand Publication, New | | | | | | | | |

| | |
|-----------------|---|
| 2. | Delhi Dr. Vanita Tripathi, Fundamental of Investment, Taxmanns, New Delhi |
| 3 | Dr. Preeti Singh Fundamental of Investment, Himalaya Publishing House, Mumbai |
| 4 | Prasanna Chandra , investment analysis and portfolio management, McGraw hill education, new delhi |
| 5 | C P Jones, investment analysis and management, Wiley publication, new york |
| Reference Books | |
| 4. | Yasminsofatvinayak & Sanjeev Kumar, fundamentals of investment, kalyani publication, new delhi |
| 2. | S K Sharma & gurmeet Kaur, fundamentals of investment, sultan chand, new delhi |
| 3 | Mayo , all introduction to investment, cengage learning, England |
| 4 | R p rustogi , fundamentals of investment, sultan chand and sons , new delhi |
| Web Resources | |
| 1. | https://www.coursera.org |
| 2. | https://www.classcentral.com |
| 3 | https://www.ibm-institute.com |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III**Elective III – Financial Services**

| Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| Elective III | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To impart knowledge on the role and function of the Indian financial system. | | | | | | | | |
| LO2 | To enrich their knowledge on key areas relating to management of financial products and services | | | | | | | | |
| LO3 | To familiarize students about Venture Capital, Leasing. | | | | | | | | |
| LO4 | To make them understand the Credit Rating system. | | | | | | | | |
| LO5 | To provide insights into mutual funds and the operation of NSDL and CSDL. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities. | | | | | | | | 12 |
| II | Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. | | | | | | | | 12 |
| III | Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing. | | | | | | | | 12 |
| IV | Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context. | | | | | | | | 12 |
| V | Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-Need and Operations- Role of NSDL and CSDL. | | | | | | | | 12 |
| TOTAL | | | | | | | | 60 | |
| CO | Course Outcomes | | | | | | | | |
| CO1 | Summarise the role and function of the financial system | | | | | | | | |
| CO2 | Gain practical knowledge on key areas relating to management of financial products and services | | | | | | | | |
| CO3 | Familiarize students about Venture Capital, Leasing. | | | | | | | | |

| | |
|--|---|
| CO4 | Infer the importance of the Credit Rating system. |
| CO5 | Understand the existence of Mutual funds and the roles of NSDL and CSDL. |
| Textbooks | |
| 1 | Gurusamy.S, Financial Services, Tata McGraw Hill, Noida. |
| 2 | C. Rama Gopal, Financial Services, Vikas Publishing house, Noida. |
| 3 | M.Y.Khan, Financial Services, Tata McGraw Hill, Noida. |
| 4 | E.Dharmaraj, Financial Services, S. Chand, New Delhi. |
| Reference Books | |
| 1 | Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States. |
| 2 | Perry Stinson, Bank management and Financial Services, Clanrye International, USA. |
| 3 | E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai. |
| 4 | B. Santhanam, Financial Services, Margham Publications, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html |
| 2 | https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/ |
| 3 | https://scripbox.com/mf/what-is-mutual-fund/ |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|---------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 13 | 13 | 12 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.6 | 2.6 | 2.4 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III**ELECTIVE III : BUSINESS MATHEMATICS &
STATISTICS**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To Improve Knowledge on the basics of set Theory | | | | | | | | |
| LO2 | To learn about simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | |
| LO3 | To familiarise with the measures of central tendency | | | | | | | | |
| LO4 | To conceptualise with correlation co-efficient | | | | | | | | |
| LO5 | To gain knowledge on time series analysis | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Sets Set of Operations – Types – Union of sets, Intersection of sets – Difference of Sets – Complement of Sets – Venn diagrams – Laws of Sets – Commutative Laws – Associative Laws – Distributive Laws – De-Morgan’s Laws. | | | | | | | | 12 |
| II | Interest and Annuity Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions - Annuity - Meaning - Types of Annuity Applications. | | | | | | | | 12 |
| III | Measures of Central Tendency & Dispersion Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient of Variation. | | | | | | | | 12 |
| IV | Correlation and Regression Correlation - Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients. | | | | | | | | 12 |
| V | Time Series Analysis and Index Numbers Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index. | | | | | | | | 12 |
| TOTAL | | | | | | | | 60 | |
| Course Outcomes | | | | | | | | | |
| CO1 | To Learn the basics of Set Theory | | | | | | | | |
| CO2 | Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | |
| CO3 | Determine the various measures of central tendency | | | | | | | | |

| | |
|--|---|
| CO4 | Calculate the correlation and regression co-efficient. |
| CO5 | Assess problems on time series analysis |
| Textbooks | |
| 1 | Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai |
| 2 | Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida |
| 3 | A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune |
| 4 | Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra |
| 5 | P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai |
| Reference Books | |
| 1 | J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida |
| 2 | Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York |
| 3 | Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover |
| 4 | Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi |
| 5 | R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.britannica.com/biography/Henry-Briggs |
| 2 | https://corporatefinanceinstitute.com/resources/data-science/central-tendency/ |
| 3 | https://www.expressanalytics.com/blog/time-series-analysis/ |

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| AVERAG E | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**SEC 4: E- COMMERCE**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know the goals of electronic commerce | | | | | | | | |
| LO2 | To understand the various Business models in emerging E-commerce areas | | | | | | | | |
| LO3 | To have an insight on the internet marketing technologies | | | | | | | | |
| LO4 | To understand the benefits and implementation of EDI | | | | | | | | |
| LO5 | To understand the Digital Economy of E-commerce | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to E-Commerce Define E – Commerce - Main Activities of Electronic Commerce - Benefits of E-Commerce - Broad Goals of Electronic Commerce - Main Components of E-Commerce - Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce. | | | | | | | | 6 |
| II | E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E - Commerce Areas – E - Retailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing. | | | | | | | | 6 |
| III | E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web. | | | | | | | | 6 |
| IV | Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System. | | | | | | | | 6 |
| V | Digital Economy in E-Commerce Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. Issues in E Commerce Understanding Ethics, Social and Political Issues in E-Commerce | | | | | | | | 6 |
| | TOTAL | | | | | | | | 30 |
| Course Outcomes | | | | | | | | | |
| CO1 | Understand the role and features of world wide web | | | | | | | | |

| | |
|--|---|
| CO2 | Understand the Benefits and model of e-tailing |
| CO3 | Use the web enabled services |
| CO4 | Understand the Electronic Data Interchange and payments |
| CO5 | Know about the Digital Economy and Ethics |
| Textbooks | |
| 1 | Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi |
| 2 | S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi |
| 3 | David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London |
| 4 | Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw Hill, Noida |
| 5 | W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai |
| Reference Books | |
| 1 | Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai |
| 2 | Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi |
| 3 | Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi |
| 4 | Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai |
| 5 | J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.investopedia.com/terms/e/ecommerce.asp |
| 2 | https://www.webfx.com/industries/retail-ecommerce/ecommerce/basiccommerce-marketing-concepts/ |
| 3 | https://techbullion.com/the-importance-of-ethics-in-ecommerce/ |

MAPPING WITH PROGRAMME OUTCOMES**AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| TOTAL | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| AVERAG E | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**SEC – 5 – EVERYDAY BANKING
LEARNING OBJECTIVES**

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques and related terms.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

| COS | EVERY DAY BANKING | COGNITIVE LEVEL |
|------------|---|------------------------|
| CO1 | Exhibit the skill to perform basic banking operations and distinguish between basic documents | K1,K2 |
| CO2 | To understand filling up of applications and transfer of funds | K1,K2,K3 |
| CO3 | Execute Online Banking | K3 |
| CO4 | To perform Mobile banking and related transactions | K2,K3 |
| CO5 | To Understand mobile payment system by using various modes | K3, K5 |

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical use of basic bank documents and visit to local banks and observing, group working.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Hours 30**Total****UNIT I****(6 Hours)**

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft

UNIT II

(6 Hours)

Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT –RTGS – Form filling for Fund transfer.

UNIT III

(6 Hours)

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID
– Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments

UNIT IV

(6 Hours)

Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles

UNIT V

(6 Hours)

Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.

RECOMMENDED TEXT BOOKS

1. B. Santhanam- Banking & Financial systems, Margham Publications

REFERENCE BOOKS

2. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
3. Parameswaran- Indian Banking, S. Chand & Co.

WEB SOURCES:

1. https://en.wikipedia.org/wiki/Online_banking
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

CO-PO-PSO MAPPING

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|------|------|------|------|------|
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 1 |
| CO5 | 3 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 1 | 1 |
| Average | 3.5 | 2.6 | 2.4 | 2.8 | 2.8 | 2.4 | 2.8 | 2.6 | 2.4 | 2.2 |

(Correlation level: 3 – Strong 2-Medium 1-Low)

SECOND YEAR – SEMESTER – IV**CORE – VII: CORPORATE ACCOUNTING - II**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| A | | | | | | | | | |
| LO1 | To know the types of Amalgamation, Internal and external Reconstruction | | | | | | | | |
| LO2 | To know Final statements of banking companies | | | | | | | | |
| LO3 | To understand the accounting treatment of Insurance company accounts | | | | | | | | |
| LO4 | To understand the procedure for preparation of consolidated Balance sheet | | | | | | | | |
| LO5 | To have an insight on modes of winding up of a company | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in I Year | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Amalgamation, Absorption and Internal Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method – Absorption - Internal Reconstruction. | | | | | | | | 15 |
| II | Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. | | | | | | | | 15 |
| III | Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format. | | | | | | | | 15 |
| IV | Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | | | | | | | | 15 |
| V | Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs - Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts. | | | | | | | | 15 |
| | TOTAL | | | | | | | | 75 |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | |

| Course Outcomes | |
|--|---|
| CO1 | Understand the accounting treatment of amalgamation, Internal and external reconstruction. |
| CO2 | Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. |
| CO3 | Synthesize and prepare final accounts of Insurance companies in the prescribed format |
| CO4 | Give the consolidated accounts of holding companies |
| CO5 | Preparation of liquidator's final statement of account |
| Textbooks | |
| 1 | S.P. Jain and K.L.Narang. Advanced Accountancy, Kalyani Publishers, New Delhi. |
| 2 | Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai. |
| 3 | R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi. |
| 4 | M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi. |
| 5 | T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai |
| Reference Books | |
| 1 | B.Raman, Corporate Accounting, Taxmann, New Delhi |
| 2 | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi |
| 3 | Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh |
| 4 | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstruction-accounting/126 |
| 2 | https://www.slideshare.net/debchat123/accounts-of-banking-companies |

| | |
|---|---|
| 3 | https://www.accountingnotes.net/liquidation/liquidation-of-companiesaccounting/12862 |
|---|---|

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV**CORE PAPER - VIII – PRINCIPLES OF MARKETING**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 5 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know the concept and functions of marketing | | | | | | | | |
| LO2 | To understand the importance of market segmentation | | | | | | | | |
| LO3 | To examine the stages of new product development | | | | | | | | |
| LO4 | To gain knowledge on the various advertising medias | | | | | | | | |
| LO5 | To analyse the global market environment | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Marketing Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets. | | | | | | | | 12 |
| II | Market Segmentation Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic –Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour – Consumer Buying Decision Process. | | | | | | | | 12 |
| III | Product & Price Marketing Mix—an overview of 4P’s of Marketing Mix– Product– Introduction to Stages of New Product Development– Product Life Cycle—Pricing–Policies–Objectives– Factors Influencing Pricing– Kinds of Pricing. | | | | | | | | 12 |
| IV | Promotions and Distributions Elements of promotion – Advertising – Objectives - Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods. | | | | | | | | 12 |
| V | E-Marketing and CRM Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing – E -Tailing –CRM– Market Research – MIS and Marketing Regulation. | | | | | | | | 12 |
| TOTAL | | | | | | | | 60 | |
| CO | Course Outcomes | | | | | | | | |
| CO1 | Develop an understanding on the role and importance of marketing | | | | | | | | |
| CO2 | Apply the 4 P’s of marketing in their venture. | | | | | | | | |
| CO3 | Identify the factors determining pricing | | | | | | | | |
| CO4 | Use the different channels of distribution of industrial goods. | | | | | | | | |
| CO5 | Understand the concept of E-marketing and E-Tailing. | | | | | | | | |

| Textbooks | |
|---|---|
| 1 | Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi. |
| 2 | Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi. |
| 3 | Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai. |
| 4 | Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi. |
| 5 | Neeru Kapoor, Principles Of Marketing, PHI Learning, New Delhi. |
| Reference Books | |
| 1 | Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi. |
| 2 | Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai. |
| 3 | Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent. |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company. |
| 5 | Baker M, Marketing Management And Strategy, Macmillan Business, Bloomsbury Publishing, India. |
| NOTE: Latest Edition of Text books May be Used | |
| Web Resources | |
| 1 | https://www.aha.io/roadmapping/guide/marketing/introduction |
| 2 | https://www.investopedia.com/terms/m/marketsegmentation.asp |
| 3 | https://www.shiprocket.in/blog/understanding-promotion-and-distributionmanagement/ |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV**Elective IV – Management Information System**

| Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| Elective IV | 3 | | | | 3 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | Identify managerial challenges and opportunities for organizational advancement that may be resolved by the application of current new technologies. | | | | | | | | |
| LO2 | Identify opportunities for and successfully apply various information technologies to gain competitive advantage. | | | | | | | | |
| LO3 | Define and recognize key enabling technologies that may advance organizations now and in the future. | | | | | | | | |
| LO4 | Explain applications as groupware, the Internet, executive information systems, telecommunications, and other organizational support technologies and relate them to solving organization problems. | | | | | | | | |
| LO5 | Make required personal and organizational changes to implement the new technologies in established and in new organizations. | | | | | | | | |
| LO6 | Identify new opportunities and champion the introduction and application of advancing technologies in an organization | | | | | | | | |

| UNIT | Contents | No. of Hours |
|------|--|--------------|
| I | Understanding Management Information Systems Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS, The Decision Making Process - System Approach to Problem Solving, The Structure of Management Information System | 9 |
| II | Kinds of Information Systems Introduction, Types of Management Systems - Concepts of Management Organization - Differences between planning and control - Information Systems Analysis, Systems Design, MIS Planning and Development: Introduction, Planning, development. | 9 |

| | | |
|------------------------|--|-----------|
| III | MIS and Business Process Re-engineering Introduction, Business Process Re – Engineering, Improving a process in BPR, Object Oriented methodology, PR – Current Focus MIS Organization Structure: Introduction, MIS at Management levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories. Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems. | 9 |
| IV | Computer Networks Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge Management. Organization and Computer Networks: Introduction, Basics of computer systems, Basic Network Terminologies, Definitions and Application, The Intranet and the Extranet. | 9 |
| V | Trends in MIS Introduction, Decision Support Systems (DSS), Artificial Intelligence (AI) MIS – Support Models and Knowledge Management: Introduction, Philosophy of Modelling, DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment, Management Science Models, Procedural Models, Project Planning and Control Models. | 9 |
| Total | | 45 |
| CO | Course Outcomes | |
| CO1 | Identify and describe important features of organizations in order to build and use information systems successfully. | |
| CO2 | Identify the principal management challenges posed by the ethical and social impact of information systems and management solutions. | |
| CO3 | Demonstrate systems analysis, design and decision making in a business setting. | |
| CO4 | Assess how information systems support the activities of managers and end-users in organization | |
| CO5 | Explain about the recent trends in MIS, Artificial Intelligence and improve the knowledge for futuristic competence | |
| Textbooks | | |
| 9. | Prasad L M, Usha Prasad(2012), Management Information System, Sultan Chand & Sons, New Delhi | |
| 10. | Management Information Systems by Dr. D. B. Bharati&RohanDahivale Himalaya Publications, Mumbai | |
| 11. | Management Information Systems by Jawadekar, TMGH, 4 th Edition | |
| 12. | Management Information Systems by Jaiswal and Mittal, Oxford University Press. | |
| Reference Books | | |
| 1. | Wetherbe, Turban(2000) Information Technology for Management, John Wiley Publisher, New Jersey, US | |
| 2. | Decision Support Systems and Intelligent Systems by Turban and Aronson, Pearson Education Asia | |
| 3. | Management Information Systems by O'brien, Marakas and Ramesh Behl, TMGH, 11th Edition, 2019 | |
| 4. | Davis, Management Information Systems, McGraw Hill, New York | |

| Web Resources | |
|----------------------|--|
| 1. | www.academia.edu |
| 2. | www.oxfordreference.com |
| 3. | www.brainscape.com |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV**Elective IV – Financial Derivatives**

| Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|---------------------|
| | | | | | | | CIA | External | Total |
| Elective IV | 3 | | | | 3 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To possess good skills in hedging risks using derivatives | | | | | | | | |
| LO2 | To understand about future contract and options | | | | | | | | |
| LO3 | To provide in depth knowledge about options and swaps | | | | | | | | |
| LO4 | To knowing about the evolution of SWAP | | | | | | | | |
| LO5 | To develop in depth knowledge about stock options and index futures in NSE | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Introduction Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps – Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives. | | | | | | | | 9 |
| II | Futures Contract Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging using Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices. | | | | | | | | 9 |
| III | Options Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options – Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts. | | | | | | | | 9 |
| IV | SWAPS Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary – Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs – Credit Risk. | | | | | | | | 9 |
| V | Derivatives in India Evolution of Derivatives Market in India – Regulations - framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives. | | | | | | | | 9 |
| Total | | | | | | | | 45 | |
| CO | Course Outcomes | | | | | | | | |
| CO1 | Explain about the types of contracts and OTC securities | | | | | | | | |
| CO2 | Enumerate the types of future contracts like securities, stocks, indices, currencies | | | | | | | | |

| | |
|------------------------|---|
| | etc., |
| CO3 | Describe the exchange traded options and their specifications in different models |
| CO4 | Elaborate the SWAPS and possess knowledge about their intermediaries |
| CO5 | Analyse the evolution of Derivatives markets in India and specification for stock options |
| Textbooks | |
| 1. | Prakash B Yaragol, Financial Derivatives: Text and Cases, Vikas Publishing House, Noida. |
| 2. | R Amuthan, Financial Derivatives, Himalaya Publishing House, Mumbai |
| 3. | N R Parasuraman, Fundamental of Derivatives , Wiley, New Jersey |
| 4. | CS Divyesh Patel, Financial Derivatives, Bharat Publication, New Delhi |
| 5. | Amanchugh , DivikMaheswari , Financial Derivatives, Pearson, New Delhi |
| Reference Books | |
| 1. | Jagadish R. Raiyani, Financial Derivatives in India, Abe books,UK |
| 2. | O.P.Agarwal, Financial Derivatives and Risk Management, Himalaya publications, Mumbai |
| 3. | Keith Redhead, „Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs“, – PHI Learning, 2011. |
| 4. | S.L.Gupta, Financial Derivatives- Theory, Concepts and Practice, Prentice Hall Of India, 2011. Website of NSE, BSE. |
| 5. | David Dubofsky Option and Financial Futures Valuation and Uses, McGraw Hill International Edition. |
| Web Resources | |
| 1. | www.cfainstitute.org |
| 2. | www.imf.org |
| 3. | www.clearfax.in |
| 4. | www.efinancemanagemwnt.com |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV
Elective IV- Operations Research

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 3 | | | | 3 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To introduce the students to operations research and linear programming. | | | | | | | | |
| LO2 | To impart knowledge about transportation and assignment problems. | | | | | | | | |
| LO3 | To get acquainted with game theory and simulation. | | | | | | | | |
| LO4 | To develop abilities to analyse the problems in Sequencing and Replacement of machines. | | | | | | | | |
| LO5 | To acquire knowledge on network analysis. | | | | | | | | |
| Prerequisite: Should have studied Statistics in 1st year B.Com. | | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method. | | | | | | | | 9 |
| II | Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Assignment problem | | | | | | | | 9 |
| III | Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation | | | | | | | | 9 |
| IV | Sequencing and Replacement Sequencing Problem – No of Jobs done through two machines and Three machines – Replacement of Items whose efficiency deteriorates with time (Simple Problems). | | | | | | | | 9 |
| V | Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM. | | | | | | | | 9 |
| Total | | | | | | | | 45 | |
| Course Outcomes | | | | | | | | | |
| CO1 | Frame a linear programming problem for quantitative decisions in business planning. | | | | | | | | |

| | |
|------------------------|---|
| CO2 | Optimise economic factors by applying transportation and assignment problems. |
| CO3 | Apply the concept of game theory and simulation for optimal decision making. |
| CO4 | to analyse the concept of Sequencing and Replacement. business projects. |
| CO5 | |
| Textbooks | |
| 1 | C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida |
| 2 | V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi |
| 3 | Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai |
| 4 | M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi |
| 5 | S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited |
| Reference Books | |
| 1 | S Kalavathy, Operations Research, Vikas Publications, Noida |
| 2 | S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019 |
| 3 | Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai |
| 4 | ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021 |
| 5 | P.R.Vittal - Operation Research, Margham Publications, Chennai |
| Web Resources | |

| | |
|---|--|
| 1 | www.orsi.in |
| 2 | www.learnaboutor.co.uk |
| 3 | www.theorsociety.com |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

3-Strong, 2-Medium, 1- Low

SECOND YEAR – SEMESTER – IV**SKILL ENHANCEMENT COURSE****- SEC 6****PROFESSIONAL SKILL FOR CORPORATE WORLD**

| | | | | | | |
|------------------------------|--------------------------------|---|---|------------------------------------|----------|----------|
| COURSE CODE: SEC 6 | | Year and Semester: II year/IV semester | Pre-Requisite: Knowledge of Management | Total hours / Week 2 | | |
| Lead to other courses | Practical Applicability | | | L | T | P |
| Theory | Marks: 75 | Credits: 2 | | 1 | 1 | 0 |

LEARNING OBJECTIVES**COURSE OUTCOMES-COGNITIVE LEVEL MAPPING**

| COS | PROFESSIONAL SKILL FOR CORPORATE WORLD | COGNITIVE LEVEL |
|------------|--|----------------------------|
| CO1 | Learn about the Personal communication skills and Interpersonal skills | K1, K2 |
| CO2 | Knowledge about body language and personal grooming. | K2, K3 |
| CO3 | Gain knowledge about self image, self confidence, self respect self care | K1, K2, K3 |
| CO4 | Understand and exhibition of Business Etiquettes | K1, K2 |
| CO5 | Gain knowledge about business correspondence. | K2, K3 |

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstrations, group workings, role play, discussions

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes

Total Hours 30

UNIT I

(6 Hours)

Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills-

UNIT II

(6 Hours)

Body Language -Making a First Great Impression- Personal Grooming-Importance of Corporate Dressing- Personal grooming tips for men and women

UNIT III

(6 Hours)

Building a self-image-need and importance-developing self-confidence and self-respect-Self-care.

UNIT IV

(6 hours)

Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance

UNIT V

(6 Hours)

Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking -Dining Etiquette

REFERENCE BOOKS

Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra

WEBRESOURCES

<https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills-e9959676.html>

<https://archive.org/details/essentialguideto00chan/page/n1/mode/2up>

CO-PO-PSO MAPPING

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|------|------|------|------|------|
| CO1 | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 |
| CO2 | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 |
| CO3 | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 |
| CO4 | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 |
| CO5 | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 |
| Average | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 |

(Correlation level: 3 – Strong 2-Medium 1-Low)

SECOND YEAR –
SEMESTER - IV SEC –7
–Practices in Commerce

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| <i>Learning Objectives</i> | | | | | | | | | |
| LO1 | To understand the fundamentals of concepts and applications in Indian Accounting Standards. | | | | | | | | |
| LO2 | To grasp the practical knowledge in Advertising | | | | | | | | |
| LO3 | To train them in secretarial practices like preparation of agenda and minutes for company meetings. | | | | | | | | |
| LO4 | To provide practical knowledge to fill forms like insurance, bank, loan, application, membership form, income tax return forms etc. | | | | | | | | |
| LO5 | To Explore in share market applications | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std. | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | UNIT – I : ACCOUNTING STANDARD PRACTICE : Concept and it application. a. Accounting standard I b. Accounting standard II c. Accounting standard III | | | | | | | | 6 |
| II | UNIT – II : ADVERTISING PRACTICE : Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy. | | | | | | | | 6 |
| III | UNIT-III : SECRETARIAL PRACTICE: Preparation of Agenda and minutes of meetings –both general body and board of directors. (students are asked to write agenda and minutes of their own and should not use printed format). | | | | | | | | 6 |
| IV | UNIT – IV : BANKING PRACTICES : Application for Opening Bank Account – Saving Account & Current Account - Drawing, Endorsing and crossing of cheques, filling up of pay in slips, demand draft application. | | | | | | | | 6 |
| V | UNIT –V: SHARE MARKET APPLICATION 1.Application for PAN (Permanent Account Number) and Application for Opening DEMAT Account. | | | | | | | | 6 |

| | | |
|------------------------|---|----|
| | TOTAL | 30 |
| Course Outcomes | | |
| CO1 | Remember and recall the various concepts of Indian Accounting Standards and its compliances. | |
| CO2 | Demonstrate a practical model of advertisement for new products | |
| CO3 | Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company. | |
| CO4 | Applying the rules in filling the application forms for banking transactions. | |
| CO5 | Evaluate the share markets applications and trained in opening the DEMAT Accounts. | |
| Web Resources | | |
| 1 | https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf | |
| 2 | https://blog.hubspot.com/marketing/how-to-make-an-ad | |
| 3 | https://clickup.com/blog/meeting-agenda/ | |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 13 | 13 | 12 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.6 | 2.6 | 2.4 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V**CORE – IX: COST ACCOUNTING - I**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the various concepts of cost accounting. | | | | | | | | |
| LO2 | To prepare and reconcile Cost accounts. | | | | | | | | |
| LO3 | To gain knowledge regarding valuation methods of material. | | | | | | | | |
| LO4 | To familiarize with the different methods of calculating labour cost. | | | | | | | | |
| LO5 | To know the apportionment of Overheads. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre. | | | | | | | | 15 |
| II | Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations – Unit Costing - Job Costing. | | | | | | | | 15 |
| III | Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO - Base Stock Method – Specific Price Method – Simple average and Weighted Average Method. | | | | | | | | 15 |
| IV | Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement. | | | | | | | | 15 |
| V | Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | |

| Course Outcomes | |
|--|---|
| CO1 | Remember and recall the various concepts of cost accounting |
| CO2 | Demonstrate the preparation and reconciliation of cost sheet. |
| CO3 | Analyse the various valuation methods of issue of materials. |
| CO4 | Examine the different methods of calculating labour cost. |
| CO5 | Critically evaluate the apportionment of Overheads. |
| Textbooks | |
| 1 | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi |
| Reference Books | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi, |
| 3 | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi |
| 4 | Murthy A &GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai |
| 5 | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-costaccounting.html |
| 2 | https://www.accountingtools.com/articles/what-is-material-costing.html |
| 3 | https://www.freshbooks.com/hub/accounting/overhead-cost |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE X - BANKING LAW AND PRACTICE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | |
| LO2 | To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function | | | | | | | | |
| LO3 | To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | |
| LO4 | To understand how capital fund of commercial banks, objectives and process of Asset securitization etc. | | | | | | | | |
| LO5 | To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB - Banking System – Branch Banking - Unit Banking. | | | | | | | | 15 |
| II | Central Bank and Commercial Bank Central Banking: Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking. | | | | | | | | 15 |
| III | Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook - Banker Customer Relationship - Special Types of Customers – KYC norms - Loans & Advances – Lending Sources - Lending Principles - Types of Loans - Repo Rate & Reverse Repo Rate. | | | | | | | | 15 |

| | | |
|------------------------|--|-----------|
| IV | <p>Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques – Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques - Statutory protection under section 131-Collecting bankers’ duty –RBI instruction – Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.</p> | 15 |
| V | <p>Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking – Anywhere Banking -Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money Meaning - Categories- Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p> | 15 |
| TOTAL | | 75 |
| Course Outcomes | | |
| CO1 | Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | |
| CO2 | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function | |
| CO3 | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | |
| CO4 | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc | |
| CO5 | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | |
| Textbooks | | |
| 1 | Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai | |
| 2 | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi | |
| 3 | Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata | |
| 4 | Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi | |
| 5 | K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi | |
| Reference Books | | |
| 1 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai | |
| 2 | <u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing, | |
| 3 | Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand | |

| | |
|--|--|
| 4 | William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA |
| 5 | NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.rbi.org.in/ |
| 2 | https://businessjargons.com/e-banking.html |
| 3 | https://www.wallstreetmojo.com/endorsement/ |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| TOTAL | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V**CORE – XI: INCOME TAX LAW AND PRACTICE-I**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the basic concepts & definitions under the Income Tax Act,1961. | | | | | | | | |
| LO2 | To compute the residential status of an assessee and the incidence of tax. | | | | | | | | |
| LO3 | To compute income under the head salaries. | | | | | | | | |
| LO4 | To learn the concepts of Annual value, associated deductions and the calculation of income from House property. | | | | | | | | |
| LO5 | To compute the income from Business & Profession considering its basic principles & specific disallowances. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10. | | | | | | | | 15 |
| II | Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax. | | | | | | | | 15 |
| III | Income from Salary Salary Income - Definition – Allowances – Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deductions- Profits in Lieu of Salary - Computation of Salary Income. | | | | | | | | 15 |
| IV | Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value – Let-out vs Deemed to be let out - Self-Occupied Property – Deductions – Computation of Income from House Property. | | | | | | | | 15 |
| V | Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |

| Course Outcomes | |
|--|---|
| THEORY 20% & PROBLEMS 80% | |
| CO1 | Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. |
| CO2 | Assess the residential status of an assessee & the incidence of tax. |
| CO3 | Compute income of an individual under the head salaries. |
| CO4 | Ability to compute income from house property. |
| CO5 | Evaluate income from a business carried on or from the practice of a Profession. |
| Textbooks | |
| 1 | V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. |
| 3 | Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4 | H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. |
| 5 | T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai. |
| Reference Books | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan. New Delhi. |
| 3 | Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bhargava Taxman. |
| 4 | Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi. |
| 5 | Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://cleartax.in/s/residential-status/ |
| 2 | https://www.legalraasta.com/itr/income-from-salary/ |
| 3 | https://taxguru.in/income-tax/income-house-properties.html |

3 – Strong, 2- Medium, 1- Low

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 10 | 10 | 15 | 13 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2.6 | 2 |

THIRD YEAR – SEMESTER – V**CORE –XII : AUDITING & CORPORATE GOVERNANCE**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable students to understand process of auditing and its classification. | | | | | | | | |
| LO2 | To impart knowledge on internal check and internal control. | | | | | | | | |
| LO3 | To illustrate the role of auditors in company. | | | | | | | | |
| LO4 | To help students understand the framework, theories and models of Corporate Governance. | | | | | | | | |
| LO5 | To provide insights into the concept of Corporate Social Responsibility | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Auditing Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Profit and Non-profit Organizations | | | | | | | | 15 |
| II | Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation | | | | | | | | 15 |
| III | Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools. | | | | | | | | 15 |
| IV | Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad. | | | | | | | | 15 |
| V | Corporate Social Responsibility Concept of CSR, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |

| Course Outcomes | |
|--|---|
| CO1 | Define auditing and its process. |
| CO2 | Compare and contrast essence of internal check and internal control. |
| CO3 | Identify the role of auditors in companies. |
| CO4 | Define the concept of Corporate Governance. |
| CO5 | Appraise the implications of Corporate Social Responsibility |
| Textbooks | |
| 1 | Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi |
| 2 | B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi. |
| 3 | Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra |
| 4 | ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi. |
| Reference Books | |
| 1 | Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley |
| 2 | Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra |
| 3 | C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi. |
| 4 | Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.wallstreetmojo.com/audit-procedures/ |
| 2 | https://theinvestorsbook.com/company-auditor.html |
| 3 | https://www.investopedia.com/terms/c/corp-social-responsibility.asp |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 13 | 10 |
| AVERAG E | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2.6 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V**DISCIPLINE SPECIFIC ELECTIVE – 1- FINANCIAL MANAGEMENT**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To introduce the concept of financial management. | | | | | | | | |
| LO2 | To learn the capital structure theories. | | | | | | | | |
| LO3 | To gain knowledge about techniques in capital budgeting | | | | | | | | |
| LO4 | To learn about dividend payment models. | | | | | | | | |
| LO5 | To understand the needs and calculation of working capital in an organization. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance - Role of Financial Manager - Financial Goals - Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management. | | | | | | | | 12 |
| II | Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure. Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage | | | | | | | | 12 |
| III | Investment Decision Capital Budgeting - Meaning - Process - Capital Budgeting Appraisal Methods - Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods - Net Present Value (NPV) – Internal Rate of Return – Profitability Index. | | | | | | | | 12 |
| IV | Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model. | | | | | | | | 12 |
| V | Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital. | | | | | | | | 12 |

| | | |
|--|---|----|
| | TOTAL | 60 |
| THEORY 40% & PROBLEMS 60% | | |
| Course Outcomes | | |
| CO1 | Recall the concepts in financial management. | |
| CO2 | Apply the various capital structure theories. | |
| CO3 | Apply capital budgeting techniques to evaluate investment proposals. | |
| CO4 | Determine dividend pay-outs. | |
| CO5 | Estimate the working capital of an organization. | |
| Textbooks | | |
| 1 | R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi. | |
| 2 | M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida. | |
| 3 | I.M. Pandey, Financial Management, Vikas Publications, Noida. | |
| 4 | Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi. | |
| 5 | Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai. | |
| Reference Books | | |
| 1 | Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi. | |
| 2 | I.M. Pandey, Financial Management, Vikas Publishing, Noida. | |
| 3 | Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi. | |
| 4. | A.Murthy, Financial Management, ,Margham Publications, Chennai. | |
| 5. | J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://efinancemanagement.com/financial-management/types-of-financialdecisions | |
| 2 | https://efinancemanagement.com/dividend-decisions | |
| 3 | https://www.investopedia.com/terms/w/workingcapital.asp | |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 11 |
| AVERAG E | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 | 3 | 2 | 2.1 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V**Discipline Specific Elective 2 - Financial Reporting**

| Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------------|---|---|---|---|---------|-------------|-------|----------|---------------------|
| | | | | | | | CIA | External | Total |
| Discipline Specific Elective 2/2 | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To interpret and analyse the general purpose of financial reporting and IND AS | | | | | | | | |
| LO2 | To evaluate the knowledge of disclosures like Accounting Standards, SEBI | | | | | | | | |
| LO3 | To understand differing accounting policies and their impact on financial statements | | | | | | | | |
| LO4 | To demonstrate about financial statements with the help of Ratio Analysis. | | | | | | | | |
| LO5 | To provide knowledge in emerging trends in E-commerce reports. | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Introduction Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies. | | | | | | | | 12 |
| II | Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website. | | | | | | | | 12 |
| III | Analysis of Financial Statements - I Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis. | | | | | | | | 12 |
| IV | Analysis of Financial Statements - II A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis. | | | | | | | | 12 |
| V | Emerging Trends in Reporting Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies | | | | | | | | 12 |
| | Total | | | | | | | | 60 |
| CO | Course Outcomes | | | | | | | | |

| | |
|-----------------|--|
| CO1 | Identify the basic reporting structure of accounting information, statements framework and Indian Accounting Standards |
| CO2 | Describe the process of Disclosures under Companies Act, 2013 |
| CO3 | Prepare various financial statement, Ratio Analysis and cash Flow Analysis |
| CO4 | Understand the techniques of financial decision making in the business corporates. |
| CO5 | Explain the recent trends on reporting and integrated reports. |
| Textbooks | |
| 1 | Bhattacharya. K Ashish, Corporate Financial Reporting and Analysis, PHI Learning, New Delhi |
| 2. | Gupta, Ambrish, Financial Accounting for Management: An analytical perspective, Pearson education, New Delhi |
| 3 | Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai. |
| 4 | Sapra, Ritu, Kaur, Kamaldeep&ChawlaKanika. Financial Reporting and Analysis. Wisdom Publications, Delhi. |
| 5 | |
| Reference Books | |
| 1. | George J. Benstonet. Al, World Financial Reporting, Oxford University Press. |
| 2. | Gibson, C. H., Financial reporting and analysis. Nelson Education. |
| 3 | Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education |
| 4 | R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA. |
| Web Resources | |
| 1. | https://core.ac.uk |
| 2. | https://afm.utexas.edu/financial-accounting-and-reporting |
| 3 | https://www.udemy.com |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|---------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 12 | 15 | 11 | 10 | 10 | 8 | 15 | 10 | 11 |
| AVERAGE | 3 | 2 | 2.4 | 3 | 2.2 | 2 | 2 | 1.6 | 3 | 2 | 2.2 |

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V**Discipline Specific Elective - 3 -Investment Analysis and Portfolio Management**

| Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|--------------|-------|
| | | | | | | | CIA | External | Total |
| Discipline Specific Elective 3/4 | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To inculcate interest in students towards investment science and financial management. | | | | | | | | |
| LO2 | To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes | | | | | | | | |
| LO3 | To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process | | | | | | | | |
| LO4 | To develop knowledge in the areas of systematic savings for tax-planning and investment planning | | | | | | | | |
| LO5 | To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII | | | | | | | | | |
| UNIT | Contents | | | | | | | No. of Hours | |
| I | Introduction to Investment Meaning of investment, Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies. | | | | | | | 12 | |
| II | Risk- Return Concepts Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk - Expected risk return trade-off - Calculation of expected return-calculation of risk- Beta- Calculation of beta. | | | | | | | 12 | |
| III | Security Analysis Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter’s model, Company Analysis - Analysis of financial statements, | | | | | | | 12 | |

| | | |
|------------------------|--|-----------|
| | future prospects of a company | |
| IV | <p>Introduction to Portfolio Management Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques</p> | 12 |
| V | <p>Portfolio Selection and Construction Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio's return and risk under single index model. Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.</p> | 12 |
| | Total | 60 |
| CO | Course Outcomes | |
| CO1 | On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process; | |
| CO2 | Calculate the risk and expected return of various financial instruments and investment portfolios; | |
| CO3 | Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management | |
| CO4 | Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines | |
| CO5 | Elaborate the concepts of portfolio management, selection, and construction | |
| Textbooks | | |
| 1. | Arshdeep, Kiran Jindal, Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi | |
| 2. | Pandian P. (2018). Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida | |
| 3. | V.K. Bhalla, Investment Management, S Chand & Co, New Delhi | |
| Reference Books | | |
| 1. | Bhalla, V. (2018). Investment Management. New Delhi: Sultan Chand Publications | |
| 2. | Fischer, D. E., & Jordon, R. J. (2018). Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi | |
| 3. | Chandra, P. (2019). Investment Analysis and Portfolio Management . McGraw Hill Education | |
| Web Resources | | |
| 1. | www.nseindia.com | |
| 2. | www.moneycontrol.com | |

| | |
|----|--|
| 3. | www.sebi.gov.com |
| 4. | www.cfsinstitute.org |
| 5. | www.springer.com |

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

| Cos | Pos | | | | | | | | PSOs | | |
|----------------|-----|----|----|----|----|-----|-----|----|------|----|----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 |
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| Total | 15 | 10 | 15 | 15 | 15 | 12 | 12 | 10 | 15 | 10 | 10 |
| Average | 3 | 2 | 3 | 3 | 3 | 2.4 | 2.4 | 2 | 3 | 2 | 2 |

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V**Discipline Specific Elective 4 -Merchant Banking**

| Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| Discipline Specific Elective 4 | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enables the students to get an overview on merchant banking services. | | | | | | | | |
| LO2 | To help the students to know the challenges faced by merchant bankers | | | | | | | | |
| LO3 | To enable the students to get a bird's eye view on the book building process | | | | | | | | |
| LO4 | To assist the student enhance about private placement and various instruments of merchant banking | | | | | | | | |
| LO5 | To make student aware of the role of merchant banking services in the current business environment | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII | | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Merchant Banking Introduction – Concept of Merchant Banking – Functions – Qualities required for Merchant Banker - Recent Development & Challenges in Merchant Banking - Legal Regulatory frame work of Merchant Banking, SCRA- FEMA – SEBI Guidelines to the Merchant Banker | | | | | | | | 12 |
| II | Issue Management Pre & Post Issue Management – issue Pricing – Designing of capital Structure, Brokers in Issue Management & Their Responsibilities- Register – Underwriters – Types - Bought out Deals, Best Effort Deal, Underwriting Commission and Underwriting agreement – Devolvement - Assessment of an issue for underwriting – Green shoe option | | | | | | | | 12 |
| III | Book Building Book building – Meaning and concept – Book Building offer, Fixed price Offer –Alternative book build offers – Lead Managers – Duties, Responsibilities and appointment of lead managers – Role of Merchant Banker as a Lead Manager | | | | | | | | 12 |
| IV | Private Placement Definition – Categories of private placements – private placement with the purview of merchant banking – market segment for privately placed debts – PSU Bonds, Municipal Bonds, Institutional Bonds, Corporate Bonds, Securitized Debt Instruments – Role of Merchant Banker in private placements. | | | | | | | | 12 |

| | | |
|------------------------|---|----|
| V | Merchant Banking Services Corporate Counseling – Project counseling - Loan Syndication – Portfolio Management –Off shore Finance – NRI Investment and Advisory Services, Leasing services –Concept, Meaning and significance. | 12 |
| | Total | 60 |
| CO | Course Outcomes | |
| CO1 | Expand the conceptual analysis about Merchant Banking | |
| CO2 | Understand the functioning of Merchant Bankers related to Issue Management Process | |
| CO3 | Analyse about the book building and role of Merchant Bankers | |
| CO4 | Elaborate the private placement and debt instrument process | |
| CO5 | Enumerate about concept the Merchant Banking Services | |
| Textbooks | | |
| 1. | Prof. Anil Agashe, Merchant banking and financial services, Everest publishing house, Pune | |
| 2. | S Gurusamy, merchant banking, Vijay Nicole , Chennai | |
| 3 | L Natarajan, merchant banking and financial services, Margham publications, Chennai | |
| Reference Books | | |
| 1. | Madhuvij, Swati Dhawan , merchant banking and financial services, McGraw hill , new delhi | |
| 2. | DrRavichandran Krishnamurthy, merchant banking and financial services, Himalaya publishing house, Mumbai | |
| 3 | H R machiraju, merchant banking, new age international publishers, new delhi | |
| Web Resources | | |
| 1. | https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=9 | |
| 2. | https://www.nism.ac.in | |
| 3 | https://www.slideshare.net | |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|---------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 15 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 3 | 3 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER - VI**CORE –XIII: COST ACCOUNTING - II**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 6 | | | | 4 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know the concepts of contract costing. | | | | | | | | |
| LO2 | To be familiar with the concept of process costing | | | | | | | | |
| LO3 | To learn about operation costing. | | | | | | | | |
| LO4 | To gain insights into standard costing. | | | | | | | | |
| LO5 | To know the preparation of Reconciliation Statement. | | | | | | | | |
| Prerequisite: Should have studied Cost Accounting in V Sem | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c. | | | | | | | | 18 |
| II | Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products. | | | | | | | | 18 |
| III | Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems. | | | | | | | | 18 |
| IV | Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances. | | | | | | | | 18 |
| V | Reconciliation of cost and Financial Accounts Meaning - Reasons for the Difference – Importance - Methods – Problems – Reconciliation required – profit loss account – cost sheet and reconciliation required. | | | | | | | | 18 |
| | TOTAL | | | | | | | | 90 |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | |
| Course Outcomes | | | | | | | | | |
| CO1 | Remember and recall standards in cost accounting | | | | | | | | |
| CO2 | Apply the knowledge in contract costing | | | | | | | | |
| CO3 | Analyse and assimilate concepts in process costing | | | | | | | | |

| | |
|--|---|
| CO4 | Understand various bases of classification cost and prepare operating cost statement. |
| CO5 | Set up standards and analyse variances. |
| Textbooks | |
| 1 | Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi. |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi. |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi. |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai. |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi. |
| Reference Books | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida. |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi. |
| 3 | V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi. |
| 4 | Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 5 | Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.economicdiscussion.net/cost-accounting/contract-costing/32597 |
| 2 | https://www.wallstreetmojo.com/process-costing/ |
| 3 | https://www.accountingnotes.net/cost-accounting/operating-costing/17755 |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 15 | 15 | 10 | 13 | 15 | 13 | 13 | 15 | 10 | 12 |

| | | | | | | | | | | | |
|----------------|---|---|---|---|-----|---|-----|-----|---|---|-----|
| AVERAGE | 3 | 3 | 3 | 2 | 2.6 | 3 | 2.6 | 2.6 | 3 | 2 | 2.4 |
|----------------|---|---|---|---|-----|---|-----|-----|---|---|-----|

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT

ACCOUNTING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 6 | | | | 4 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand basics management accounting | | | | | | | | |
| LO2 | To know the aspects of Financial Statement Analysis | | | | | | | | |
| LO3 | To familiarize with fund flow and cash flow analysis | | | | | | | | |
| LO4 | To learn about budgetary control | | | | | | | | |
| LO5 | To gain insights into marginal costing. | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in I Semester. | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. - Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. | | | | | | | | 18 |
| II | Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | 18 |
| III | Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities | | | | | | | | 18 |

| | | |
|--|--|-----------|
| IV | Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | 18 |
| V | Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. | 18 |
| TOTAL | | 90 |
| THEORY 20% & PROBLEMS 80% | | |
| CO | Course Outcomes | |
| CO1 | Remember and recall basics in management accounting | |
| CO2 | Apply the knowledge of preparation of Financial Statements | |
| CO3 | Analyse the concepts relating to fund flow and cash flow | |
| CO4 | Evaluate techniques of budgetary control | |
| CO5 | Formulate criteria for decision making using principles of marginal costing. | |
| Textbooks | | |
| 1 | Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications, | |
| 2 | Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi. | |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai. | |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai. | |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai. | |
| Reference Books | | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications, England. | |
| 2 | Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai. | |
| 3 | Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai. | |
| 4 | Hansen - Mowen, Cost Management Accounting and Control, South Western College, India. | |
| 5 | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |

| | |
|---|---|
| 1 | https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flowanalysis-accounting/13300 |
| 2 | https://accountingshare.com/budgetary-control/ |
| 3 | https://www.investopedia.com/terms/m/marginalcostofproduction.asp |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 11 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAG E | 3 | 2.1 | 2.6 | 2 | 2 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 6 | | | | 4 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand provisions relating to capital gains | | | | | | | | |
| LO2 | To know the provisions for computation of income from other sources. | | | | | | | | |
| LO3 | To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income. | | | | | | | | |
| LO4 | To learn about assessment of individuals | | | | | | | | |
| LO5 | To gain knowledge about assessment procedures. | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in Ist Sem | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA. | | | | | | | | 18 |
| II | Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept. | | | | | | | | 18 |
| III | Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. | | | | | | | | 18 |
| IV | Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs new regime) | | | | | | | | 18 |
| V | Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). | | | | | | | | 18 |
| TOTAL | | | | | | | | 90 | |

| |
|--------------------------------------|
| THEORY 20% & PROBLEMS 80% |
|--------------------------------------|

| Course Outcomes | |
|--|---|
| CO1 | Remember and recall provisions on capital gains |
| CO2 | Apply the knowledge about income from other sources |
| CO3 | Analyse the set off and carry forward of losses provisions |
| CO4 | Learn about assessment of individuals |
| CO5 | Apply procedures learnt about assessment procedures. |
| Textbooks | |
| 1 | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. |
| 3 | Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4 | Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. |
| 5 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |
| Reference Books | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan, New Delhi. |
| 3 | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 4 | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. |
| 5 | Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.investopedia.com/terms/c/capitalgain.asp |
| 2 | https://www.incometaxmanagement.com/Direct-Taxes/AY-202122/assessment/1-assessment-of-an-individual.html |
| 3 | https://www.incometax.gov.in/iec/foportal/ |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAG E | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI**Discipline Specific Elective- 5 - Indirect Taxation**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 3 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To get introduced to indirect taxes | | | | | | | | |
| LO2 | To have an overview of Indirect taxes | | | | | | | | |
| LO3 | To be familiar the CGST and IGST Act | | | | | | | | |
| LO4 | To learn procedures under GST | | | | | | | | |
| LO5 | To gain knowledge about Customs Duty. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023 | | | | | | | | 15 |
| II | An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST. | | | | | | | | 15 |
| III | CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. | | | | | | | | 15 |
| IV | Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST. | | | | | | | | 15 |
| V | Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |

| Course Outcomes | |
|------------------------|--|
| CO1 | Acquaintance with Indirect tax laws |
| CO2 | Exposed to the overview of GST. |
| CO3 | Apply provisions of CGST and IGST |
| CO4 | Summarise procedures of GST |
| CO5 | Discuss aspects of Customs Duty in India |
| Textbooks | |
| 1 | Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi. |
| 2 | Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra. |
| 3 | Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi. |
| 4 | CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi. |
| Reference Books | |
| 1 | V.S.Datey, All About GST, Taxmann Publications, New Delhi. |
| 2 | T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai. |

| 3 | Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai. |
|--|---|
| 4 | Guidance material on GST issued by CBIC, Government of India. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime. |
| 2 | https://tax2win.in/guide/gst-procedure |
| 3 | https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9 |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 6 - COMPUTER APPLICATION IN BUSINESS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|--------------------|--------------|
| | | | | | | | CIA | External Practical | Total |
| | 1 | | 4 | | 3 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To apply various terminologies used in the operation of computer systems in a business environment. | | | | | | | | |
| LO2 | To Understand the basic concepts of a word processing package | | | | | | | | |
| LO3 | To apply the basic concepts of electronic spread sheet software in business. | | | | | | | | |
| LO4 | To Understand and apply the basic concepts of PowerPoint presentation. | | | | | | | | |
| LO5 | To generate electronic mail for communicating in an automated office for business environment. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer. | | | | | | | | 15 |
| II | Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents. | | | | | | | | 15 |
| III | Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations. | | | | | | | | 15 |

| | | |
|---------------------------------|---|-----------|
| IV | Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions. | 15 |
| V | Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters. | 15 |
| TOTAL | | 75 |
| THEORY 20% & LAB 80% | | |

| Course Outcomes | |
|------------------------|---|
| CO1 | Recall various techniques of working in MS-WORD. |
| CO2 | Prepare appropriate business document. |
| CO3 | Create - Presentation for Seminars and Lecture. |
| CO4 | Understanding various tools used in MS-EXCEL. |
| CO5 | Apply Excel tools in various business areas of Finance, HR, Statistics. |
| Textbooks | |
| 1 | R Parameswaran, Computer Application in Business - S. Chand Publishing, UP. |
| 2 | Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP. |
| 3 | Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra. |
| 4 | Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida. |
| 5 | Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi. |

| Reference Books | |
|------------------------|--|
| 1 | Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA. |
| 2 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida. |
| 3 | Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu. |
| 4 | John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA. |
| 5 | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai. |

NOTE: Latest Edition of Textbooks May be Used

Web Resources

| | |
|---|---|
| 1 | https://www.youtube.com/watch?v=Nv_Nnw01FaU |
| 2 | https://www.udemy.com/course/office-automation-certificate-course/ |
| 3 | https://guides.lib.umich.edu/ld.php?content_id=11412285 |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 10 | 13 | 10 | 13 | 10 | 15 | 10 | 12 |
| AVERAG E | 3 | 2.4 | 3 | 2 | 2.6 | 2 | 2.6 | 2 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI**Discipline Specific Elective 7– Indian Accounting Standards**

| Cate gory | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|----------------|-------|----------|-------------------------|
| | | | | | | | CIA | External | Total |
| Discipline Specific Elective 7/8 | 5 | | | | 3 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | After studying this unit, the student To understand the concept of Accounting Standards and their Committee | | | | | | | | |
| LO2 | To familiarize with the framework and presentation of Financial Statements | | | | | | | | |
| LO3 | To disclosure requirements and valuation of numerous financial transactions | | | | | | | | |
| LO4 | To identify the treatments of issue and redemption of shares, | | | | | | | | |
| LO5 | To provide insight into the revaluation, depreciation and useful for economic life | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors - the audit report and its qualification for accounting statements not in accordance with bestpractice | | | | | | | | 15 |
| II | The IndASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IndAS1)- The preparation of cash flow statements (IndAS7) - Reporting Performance; the measurement of income - extraordinary items prior period items | | | | | | | | 15 |
| III | The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – The recognition of revenue (IndAS18) - The distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IndAS24). | | | | | | | | 15 |
| IV | The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IndAS32 and IndAS39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IndAS10)- Provisions, contingent liabilities and contingent assets (IndAS37). | | | | | | | | 15 |
| V | Property, Plant and Equipment (IndAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals - Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IndAS 38 and IndAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IndAS 12+20), and deferred tax (IndAS 12). | | | | | | | | 15 |
| | Total | | | | | | | | 75 |

| CO | Course Outcomes |
|-----------------|--|
| CO1 | Understood the content of IND AS and audit report process |
| CO2 | Analyse the required financial statements for preparation of cash flow statements |
| CO3 | Interpret the treatments of financial statements. |
| CO4 | Explain accounting treatments share issue, redemption, and contingencies |
| CO5 | Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation |
| Textbooks | |
| 1. | Taxmann's Indian Accounting Standards |
| 2. | Dolphy D'Souza, Indian Accounting Standards, Snow white publications |
| 3 | MukeshSaraf, Indian Accounting Standards, Bharat |
| Reference Books | |
| 1. | Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis |
| 2. | Snowwhite's , Indian Accounting Standards |
| 3 | T P Ghosh, Indian Accounting Standards, Taxmann's |
| Web Resources | |
| 1. | http://www.icaai.org |
| 2. | http://www.udemy.com |
| 3 | http://www.indianaccountind.in |
| 4 | http://www.webtel.in |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|---------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 12 | 15 | 11 | 10 | 10 | 8 | 15 | 10 | 11 |
| AVERAGE | 3 | 2 | 2.4 | 3 | 2.2 | 2 | 2 | 1.6 | 3 | 2 | 2.2 |

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 8 – SPREAD SHEET FOR BUSINESS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|--------------------|--------------|
| | | | | | | | CIA | External Practical | Total |
| | 1 | | 4 | | 3 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To introduce students to Excel as an important tool in business applications | | | | | | | | |
| LO2 | To familiarize them with the features and functions of a spread sheet. | | | | | | | | |
| LO3 | To understand the concepts of accounting, reporting and analysis using spread sheet. | | | | | | | | |
| LO4 | To Construct formulas, including the use of built-in functions, and relative and absolute reference | | | | | | | | |
| LO5 | To develop various applications using MS-Excel. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping. | | | | | | | | 15 |
| II | Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions. | | | | | | | | 15 |
| III | Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis. | | | | | | | | 15 |
| IV | Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions. | | | | | | | | 15 |

| | | |
|--|--|-----------|
| V | Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel. | 15 |
| | TOTAL | 75 |
| THEORY 20% & LAB 80% | | |
| Course Outcomes | | |
| CO1 | Develop And Apply Fundamental Spread Sheet Skills. | |
| CO2 | Understanding Various Tools Used In Ms-Excel. | |
| CO3 | Knowledge On Various Statistical Tests in Ms-Excel. | |
| CO4 | Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions. | |
| CO5 | Develop Trending Application Using MS-Excel | |
| Textbooks | | |
| 1 | John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA. | |
| 2 | Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore. | |
| 3 | Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA. | |
| 4 | Greg Harvey, Excel 2016 for Dummies, Chennai. | |
| Reference Books | | |
| 1 | Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai. | |
| 2 | Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India. | |
| 3 | Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai. | |
| 4 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://www.freebookkeepingaccounting.com/using-excel-in-accounts | |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | |
| 3 | https://www.youtube.com/watch?v=Nv_Nnw01FaU | |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 15 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAG E | 3 | 2.4 | 3 | 3 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI**Professional competency skill Enhancement Course - General Awareness
for Competitive Examinations**

| Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| Professional competency skill enhancement course | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| <ul style="list-style-type: none"> • To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. • To build experiences for students as they grow into lifelong learners. • To know the basic concepts of various discipline | | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| UNIT | Details | | | | | | | | No. of Hours |
| I | Indian Polity Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG. | | | | | | | | 6 |
| II | Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution. | | | | | | | | 6 |
| III | Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets. | | | | | | | | 6 |
| IV | History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non –Cooperation Movement – Simon commission and Nehru Report – | | | | | | | | 6 |

| | | |
|--|--|-----------|
| | Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India. | |
| V | Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organization | 6 |
| | TOTAL | 30 |
| Course Outcomes | | |
| CO | On completion of this course, students will | |
| CO1 | Develop board knowledge of the different components in polity | |
| CO2 | Understand the Geographical features across countries and in India | |
| CO3 | Acquire knowledge on the aspects of Indian Economy | |
| CO4 | Understand the significance of India’s Freedom Struggle | |
| CO5 | Gain knowledge on Ecology and Environment | |
| Textbooks | | |
| 1 | Class XI and XII NCERT Geography | |
| 2 | History – Old NCERT’S Class XI and XII | |
| Reference Books | | |
| 1 | M. Laxmikant (2019) , Indian polity, McGraw- Hill | |
| 2 | Ramesh Singh (2022) , Indian Economy , McGraw - Hill | |
| 3 | G.C Leong, Physical and Human Geography, Oxford University Press | |
| 4 | MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://www.freebookkeepingaccounting.com/using-excel-in-accounts | |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | |
| 3 | https://www.youtube.com/watch?v=Nv_Nnw01FaU | |
