



*Dwaraka Doss Goverdhan Doss Vaishnav College,
Arumbakkam, Chennai - 600106*

Department of Accounting & Finance

ACADEMIC YEAR 2023-24

B.Com (Accounting & Finance)

SCHEME AND SYLLABUS

CHOICE BASED CREDIT SYSTEM

OUTCOME BASED EDUCATION (OBE)

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DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE

VISION

**TO IMPART KNOWLEDGE BY ESCALATING TO ACTIVE LEARNING
FROM ROTE LEARNING THAT**

- Ignites Wisdom
- Challenges Status Quo
- Strengthens Social Equality
- Elevates Human Values and Universal Oneness
- Recognizes Indian Tradition and Culture

MISSION

- Curriculum that makes student competent to contribute economically and intellectually.
- Offer an environment of learning that encourages innovation and excellence.
- Promote research and development
- Best of facilities with the best of technology
- Provide an environment for all round growth of the student
- Quality in every activity undertaken by the student and the faculty
- Instilling pride in serving the society and in being the citizen of this country.

DEPARTMENT OF ACCOUNTING & FINANCE

VISION

Our vision is to provide students with an excellent career-oriented and comprehensive academic programme in commerce by integrating education with ethical, humanistic and social learning for enabling them to contribute in a better way to our country's progress.

MISSION

M1	To provide strong conceptual knowledge and application of skills in the domain of Accounting and Finance.
M2	To sharpen the students' analytical and decision-making skills so as to enable them to comprehend the dynamic socio-economic and technological environment and its associated impact on businesses.
M3	To prepare the students with necessary functional and behavioural skills so as to enable them to become ethically and socially responsible finance professionals thereby contributing to nation building.

PROGRAM EDUCATION OUTCOMES (PEOs)

The Commerce program with specialization in accounting & finance aims to achieve the following objectives:

PEO1	Make a positive contribution to the accountancy in public sector, government, commerce and industry.
PEO2	Pursue research in the field of accounting, finance, taxation and banking.
PEO3	Provide students with the knowledge and skills required for them to pursue higher studies in finance, accounting or in multi-disciplinary areas.
PEO4	Adapt to challenges in their professional careers by demonstrating team spirit, employing their skill-sets and values with continuous learning
PEO5	Demonstrate high standards of ethical and moral conduct and be recognized as individuals with commitment towards human dignity, humility, empathy and societal responsibilities

PEO TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	3	2	1
M2	3	3	3	2	2
M3	2	2	1	3	3

CORRELATION: 3-STRONG

2-MEDIUM

1-LOW

PROGRAM OUTCOMES (PO) IN RELATION TO GRADUATE ATTRIBUTES

PO1	To participate in various types of employment, development activities and public discourses particularly in response to the needs of the community one serves
PO2	To understand the need and have the competencies to support local, regional and national development
PO3	To develop critical and analytical thinking
PO4	To develop conceptual understanding, problem solving and application of skills
PO5	To provoke entrepreneurship among the students along with strong ethics and communication skills
PO6	To develop a questioning mind in diverse environments for better outcomes
PO7	To engage in lifelong learning and enduring proficient progress

MAPPING of POs to PEOs

PEO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
PEO1	2	2	3	3	2	2	1
PEO2	3	3	3	3	1	3	2
PEO3	1	1	3	3	1	1	1
PEO4	3	3	2	2	2	2	1
PEO5	1	1	1	1	1	1	1

CORRELATION: 3-STRONG

2-MEDIUM

1-LOW

PROGRAM SPECIFIC OUTCOMES

PSO1	To develop the intellect, executive personality and management skills of the students through appropriate integration of commerce, business and general education.
PSO2	To develop an understanding about the economic and financial background of our country
PSO3	To provide necessary knowledge, skills and competence to identify and comprehend various problems & empower them to develop viable alternatives to effectively make business decisions through analytical and reflective thinking.
PSO4	Be abreast with the latest policies and practices in the areas of business & banking laws, accounting standards, taxation laws and gain knowledge on the operational aspects of a business.
PSO5	Learn about the business entities, ease of doing business in India, financial products and services and ability to start entrepreneurial activities.

COURSE OF STUDY:

The main subject of study for bachelor's degree courses shall consist of the following:

Sl. No.	Parts	Heading
1.	Part I	Tamil / Other Languages
2.	Part II	English
3.	Part III	Core Subjects/Allied Subjects/Electives with three courses
4.	Part IV	Basis Tamil* / NME Skilled based subjects (Electives) – Soft Skills, Environmental Studies, Value Education
5.	Part V	Extension Activities**

***PART – IV: Basic Tamil**

- (a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Tamil comprising of two course (level will be at 6thStandard).
- (b) Those who have studied Tamil upto XII Std. and taken a Non-Tamil Language under Part-I shall take Advanced Tamil comprising of two courses.
- (c) Others who do not come under a + b can choose non-major elective comprising of two courses.

****PART – V: EXTENSION ACTIVITIES**

- (a) A candidate shall be awarded a maximum of 1 Credits for Compulsory Extension Service.
- (b) All the Students shall have to enroll for NSS /NCC/ NSO (Sports & Games) Rotract/Youth Red cross or any other service organizations in the college and shall have to put in Compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the college before 31st March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First year, he/she shall have to compensate the same during the subsequent years.
- (c) Students who complete minimum attendance of 40 hours in One year will get HALF A CREDIT and those who complete the attendance of 80 or more hours in Two years will get ONECREDIT.
- (d) Literacy and Population Education Field Work shall be compulsory components in the above extension service activities

SCHEME ON EXAMINATIONS

The following is the split up of marks for Internals & Externals.

(i) CIA- Continuous Internal Assessment (50 Marks)

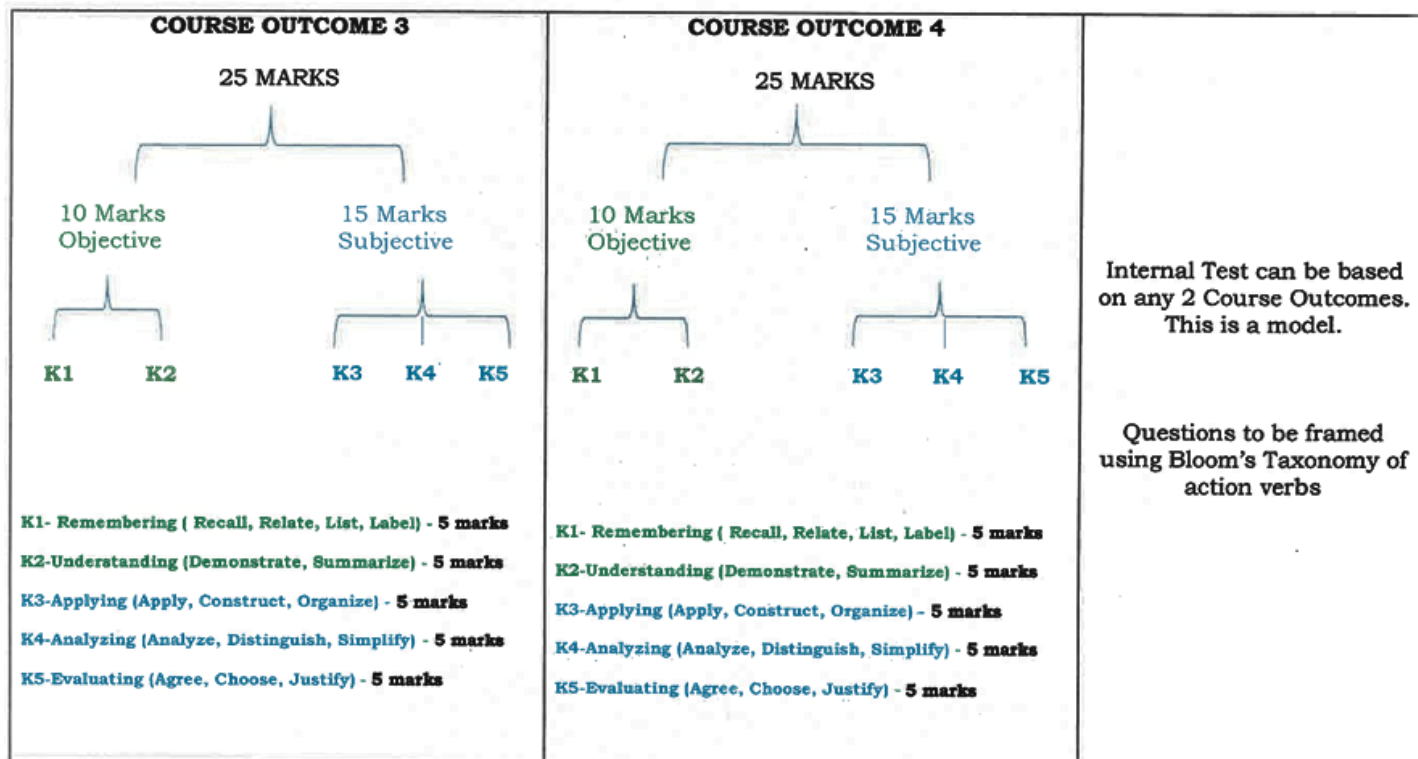
	Marks	Type
CIA	30	Descriptive
Generic Skills	15	Quizzes, Current Affairs, Field Visits, Projects, Seminars, Role Plays
Attendance	5	
Total	50	

MINIMUM PASSING IN CIA: 20 marks out of 50 (40%)

Question Paper Pattern for CIA – I (Test to be set for 50 marks and converted to 30 marks)

<p style="text-align: center;">COURSE OUTCOME 1</p> <p style="text-align: center;">25 MARKS</p> <p>10 Marks Objective</p> <p>15 Marks Subjective</p> <p>K1 K2 K3 K4 K5</p> <p>K1- Remembering (Recall, Relate, List, Label) - 5 marks K2-Understanding (Demonstrate, Summarize) - 5 marks K3-Applying (Apply, Construct, Organize) - 5 marks K4-Analyzing (Analyze, Distinguish, Simplify) - 5 marks K5-Evaluating (Agree, Choose, Justify) - 5 marks</p>	<p style="text-align: center;">COURSE OUTCOME 2</p> <p style="text-align: center;">25 MARKS</p> <p>10 Marks Objective</p> <p>15 Marks Subjective</p> <p>K1 K2 K3 K4 K5</p> <p>K1- Remembering (Recall, Relate, List, Label) - 5 marks K2-Understanding (Demonstrate, Summarize) - 5 marks K3-Applying (Apply, Construct, Organize) - 5 marks K4-Analyzing (Analyze, Distinguish, Simplify) - 5 marks K5-Evaluating (Agree, Choose, Justify) - 5 marks</p>	<p>Internal Test can be based on any 2 Course Outcomes. This is a model.</p> <p>Questions to be framed using Bloom's Taxonomy of action verbs</p>

Question Paper Pattern for CIA – II (Test to be set for 50 marks & converted to 30 marks)



Bloom's Category	CIA* (any 2 COs)	Generic Skills**	Attendance
	Descriptive - 50	15	5
Remember (K1)	5 + 5		
Understand (K2)	5 + 5		
Apply (K3)	5 + 5		
Analyze (K4)	5 + 5		
Evaluate (K5)	5 + 5		
Create (K6)			

*CIA for 50 marks – 2 tests to be conducted

** Generic Skills –The methodology employed to test Generic Skills shall be based on the Department's fifth Course Outcome. Domain and level to be tested for generic skills would be K5. No assignment or written tests to be given.

(ii) ESE- Semester End Examination (100 Marks; weightage50%)

K Level/ Q.No.	K reference level	CO	Sec/Marks	Total Marks													
				K1	K2	K3	K4	K5	K6	CO1	CO2	CO3	CO4	CO5			
K1/1	Remembering	CO1	Sec A/2	2 * 5 = 10	2 * 5 = 10							2*2					
K2/2	Understanding	CO1	Sec A/2										= 4				
K1/3	Remembering	CO2	Sec A/2											2*2			
K2/4	Understanding	CO2	Sec A/2											= 4			
K1/5	Remembering	CO3	Sec A/2												2*2		
K2/6	Understanding	CO3	Sec A/2												= 4		
K1/7	Remembering	CO4	Sec A/2													2*2	
K2/8	Understanding	CO4	Sec A/2													= 4	
K1/9	Remembering	CO5	Sec A/2														2*2
K2/10	Understanding	CO5	Sec A/2														= 4
K3/11a	Applying	CO1	Sec B/7			2*7 =14											
K3/11b	Applying	CO1	Sec B/7														
K3/12a	Applying	CO2	Sec B/7														
K3/12b	Applying	CO2	Sec B/7														
K4/13a	Analyzing	CO3	Sec B/7				1*7=7										
K4/13b	Analyzing	CO3	Sec B/7														
K5/14a	Evaluating	CO4	Sec B/7					2*7=14									
K5/14b	Evaluating	CO4	Sec B/7														
K5/15a	Evaluating	CO5	Sec B/7														
K5/15b	Evaluating	CO5	Sec B/7														
K6/16	Creating	CO1	Sec C/15							1*15=15							
K4/17a	Analyzing	CO2	Sec C/15				1*15=15										
K4/17b	Analyzing	CO3	Sec C/15														
K5/18a	Evaluating	CO4	Sec C/15					1*15=15									
K5/18b	Evaluating	CO5	Sec C/15														
Total – 100 marks				10	10	14	22	29	15	26	26	26	11	11			

Note:

Question no. 16 can be related to any CO depending upon the importance of each CO.

Question Paper Pattern:

The question paper will be in A, B, C pattern.

Section	No. of Questions (attempt all)	Marks for each question	Total Marks
A	10	2 marks	20 marks
B	5 (Choice of (a) or (b))	7 marks	35 marks
C	3 (Q. 16 is compulsory and balance choice of (a) or (b))	15 marks	45 marks
TOTAL			100 marks

MINIMUM PASSING IN ESE: 20 marks out of 50 (40%)

**COURSE OF STUDY FOR THE SIX SEMESTERS UNDER CHOICE BASED
CREDIT SYSTEM (CBCS) SHALL BE AS FOLLOWS:**

SEMESTER I

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	I	Language – I	4	0	0	0	3	50	50	100
2	II	English – I	4	0	0	0	3	50	50	100
3	III	Core Paper I: Financial Accounting – I	6	0	0	0	4	50	50	100
4	III	Core Paper II: Economics for Finance	6	0	0	0	4	50	50	100
5	III	Allied Paper I: Business Mathematics – I	6	0	0	0	5	50	50	100
6	IV	Basic Tamil/NME Paper I: Introduction to Supply Chain Management	2	0	0	0	2	50	50	100
7	IV	Skill based subjects – Soft Skills	2	0	0	0	3	50	50	100
TOTAL							24			

SEMESTER II

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	I	Language – II	4	0	0	0	3	50	50	100
2	II	English – II	4	0	0	0	3	50	50	100
3	III	Core Paper III: Financial Accounting - II	6	0	0	0	4	50	50	100
4	III	Core Paper IV: Principles of Management	6	0	0	0	4	50	50	100
5	III	Allied Paper II: Business Mathematics - II	6	0	0	0	5	50	50	100
6	IV	Basic Tamil/NME Paper II: E- Commerce	2	0	0	0	2	50	50	100
7	IV	Skill based subjects – Soft Skills	2	0	0	0	3	50	50	100
TOTAL							24			

SEMESTER III

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	III	Core Paper V: Corporate Accounting - I	6	0	0	0	4	50	50	100
2	III	Core Paper VI: Business Laws & Ethics	5	0	0	0	4	50	50	100
3	III	Core Paper VII: Banking & Financial Services	5	0	0	0	4	50	50	100
4	III	Core Paper VIII: Financial Management - I	5	0	0	0	4	50	50	100
5	III	Allied Paper III: Business Statistics and Operations Research - I	6	0	0	0	5	50	50	100
6	IV	Environmental Studies <i>(Examination to be held in Semester IV)</i>	1	0	0	0				
7	IV	Skill based subjects – Soft Skills	2	0	0	0	3	50	50	100
TOTAL							24			

SEMESTER IV

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	III	Core Paper IX: Corporate Accounting - II	6	0	0	0	4	50	50	100
2	III	Core Paper X: Financial Management - II	5	0	0	0	4	50	50	100
3	III	Core Paper XI: Company Law	5	0	0	0	4	50	50	100
4	III	Core Paper XII: Business Communication	5	0	0	0	4	50	50	100
5	III	Allied Paper IV: Business Statistics and Operations Research - II	6	0	0	0	5	50	50	100
6	IV	Environmental Studies	1	0	0	0	2	50	50	100
7	IV	Skill based subjects – Soft Skills	2	0	0	0	3	50	50	100
TOTAL							26			

SEMESTER V

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	III	Core Paper XIII: Basics of Cost Accounting	6	0	0	0	4	50	50	100
2	III	Core Paper XIV: Income Tax Law & Practice - I	6	0	0	0	4	50	50	100
3	III	Core Paper XV: Management Accounting	6	0	0	0	4	50	50	100
4	III	Core XVI: Goods & Service Tax & Customs Law	6	0	0	0	4	50	50	100
5	III	Elective I: * (OPEN) (A) International Business (B) Corporate Decision-making (C) Human Resource Management	6	0	0	0	5	50	50	100
6	IV	Value Education	0	1	0	0	2	50	50	100
TOTAL							23			

***STUDENTS HAVE THE OPTION OF CHOOSING THE OPEN ELECTIVES BEING OFFERED BY THE DEPARTMENT OR THOSE OFFERED BY OTHER SIMILAR DISCIPLINE DEPARTMENTS.**

SEMESTER VI

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	III	Core Paper XVII: Auditing & Assurance	6	0	0	0	4	50	50	100
2	III	Core Paper XVIII: Income Tax Law and Practice - II	6	0	0	0	4	50	50	100
3	III	Core Paper XIX: Costing Methods & Techniques	6	0	0	0	4	50	50	100
4	III	Elective Paper II: Choose any one								
		(A) Investment Management	6	0	0	0	5	50	50	100
		(B) Computerized Accounting System	2	4	0	0				
(C) Corporate Governance & Ethics	6	0	0	0						
5	III	Elective Paper III: Choose any one								
		(A) Entrepreneurial Development	6	0	0	0	5	50	50	100
		(B) Principles of Marketing								
(C) Introduction to Logistics & Supply Chain Management										
6	IV	Extension Activities	0	1	0	0	1	50	50	100
TOTAL							23			

FIRST SEMESTER

SYLLABUS

OF

B. COM (ACCOUNTING & FINANCE)

SEMESTER I

Course Title: CORE I – FINANCIAL ACCOUNTING - I

Course Code : 45101	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be introduced to the concepts of accounting and its standards, application of fire insurance, the process of bank reconciliation statement and rectification of errors its application in the preparation of final accounts, calculation of depreciation, the concepts of incomplete records and the concepts of royalty

Course Outcomes: At the end of the course, the student will be able to:

CO1	Acquire knowledge on Accounting standards, Indian Accounting standards and articulate the concept of insurance and apply them in the computation of claims under different circumstances
CO2	Articulate the process for rectification of errors and understand the preparation of bank reconciliation statement
CO3	Gain knowledge regarding meaning, causes and various methods of depreciation and its accounting procedure and understand the provisions under AS 10
CO4	Prepare final Accounts for sole trader’s concern with various adjustment and accounting and get introduced to AS 9
CO5	Understand the concept of Accounting from incomplete records and computation under different methods and explain the concepts of royalty and lease and prepare the book of accounts for lessor and lessee

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	1	2	3	1	1	2	3	1	2	3	2
CO2	2	1	3	3	1	2	1	3	1	3	2	1
CO3	1	1	2	3	2	1	1	3	1	3	2	2
CO4	2	1	2	3	3	1	2	3	1	3	3	3
CO5	1	1	3	3	3	2	1	3	1	3	2	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to Accounting concepts and conventions, accounting standards in India [AS and Ind AS], Introduction to AS 1- Disclosure of Accounting policies. Insurance Claims [Loss of Stock] – Estimation of stock at time of accident [Preparation of Memorandum Trading Account] – Valuation of Stock Salvage – Application of Average Clause Loss of Profit – Terminologies [Indemnity period, Standard Turnover, Short sales, Adjusted Annual Turnover, Standing Charges] - Calculation of Net claim	15	CO1
II	Classification of errors – Rectification of errors – Preparation of Suspense Account – Effect of rectification on profit [Gross Profit and Net Profit]. Bank Reconciliation Statement – Need and purpose – causes of disagreement between bank statement and bank book [bank column of cash book] – steps and preparation of Bank Reconciliation Statement.	25	CO2
III	Depreciation – Meaning, Causes, Types and Methods of depreciation [Theory] – Problems on Straight line method, written down value method [Change in method excluded]. Provisions in AS 10 [Property, Plant and Equipment] relating to depreciation	20	CO3
IV	Preparation of Final Accounts of a Sole Trading Concern with adjustments and accounting for Closing Stock, Outstanding, Accrual and Prepaid items, Depreciation, Bad debts & Provision, Reserve for Discount on debtors and creditors, Interest on Capital and Drawings, Manager’s Commission, loss of stock by fire and recovery of insurance claims. [Special reference to Marshalling of Balance Sheets – Rigidity / Permanence order, Liquidity order, Mixed Order] Introduction to AS 9- Revenue recognition	15	CO4
V	Accounting from incomplete records – Meaning, Features, Limitations, Distinction between incomplete records [single entry] and Double Entry System – Estimation of Profit / Loss under Statement of Affairs method- Preparation of final statements by Conversion Method Royalty accounts - Meaning –Minimum Rent, Shortworkings - Accounting treatment in the books of Lessor & Lessee- Effect of strike, Introduction to AS 19 - Accounting for lease.	15	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

REFERENCE BOOKS:

1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting With Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2-09042021.pdf>
2. <https://lyryx.com/wp-content/uploads/2017/06/DauderisAnnand-IntroFinAcct-2017C.pdf>
3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf

Course Title: CORE II: ECONOMICS FOR FINANCE

Course Code : 45102	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the students will be able to understand the fundamentals of both the micro and macroeconomics concepts. The concepts related to demand and supply, fundamentals of revenue and market structure, national income, and fiscal policy help to prepare for the competitive exams.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the concept and fundamentals of economics.
CO2	Examine the law of demand and supply and the factors influencing demand and supply.
CO3	Understand the fundamentals of revenue and market structure.
CO4	Articulate the concept of national income and identify the challenges in national income computation.
CO5	Examine the functional framework and various instruments of fiscal policy and application of fiscal policy tools and understand the role of government in an economic system.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	2	1	3	2	1	3	3	3	1	2
CO2	3	3	3	2	3	2	3	3	3	3	3	3
CO3	3	3	3	2	3	2	3	2	3	2	2	3
CO4	3	3	2	1	3	2	3	3	3	3	3	2
CO5	3	2	2	2	3	2	2	3	3	3	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Introduction to Economics – Positive and Normative Economics - Meaning and differences - Concepts - Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation</p> <p>Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shut down cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost - Break Even Analysis.</p>	20	CO1
II	<p>Demand: Meaning, Definition – Types of demand – Features - Determinants of demand</p> <p>Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand.</p> <p>Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting - Features of good forecasting method</p> <p>Law of Supply: Meaning, Determinants, Assumptions of law of supply, Diagrammatic representation – Exceptions to the law of supply – Backward bending supply curve- Elasticity of supply- Factors influencing supply elasticity.</p>	15	CO2
III	<p>Basic concepts of Revenue, Revenue curves, relationship between average and marginal revenue curve; concept of Market and Main forms of Market; Equilibrium of the firm – Meaning, objectives of the firm, Total Cost Approach, Marginal Revenue – Marginal Cost Approach; price and output under Market Structure- Perfect Competition – Monopoly- Monopolistic competition- Oligopoly- features- Comparative Analysis.</p>	20	CO3
IV	<p>National Income – Definition, significance, different concepts of National Income: Gross Domestic Product [GDP] – Real Vs. Nominal GDP, Gross National Product [GNP], Net Domestic Product [NDP], Net National Product [NNP], Per capita Income, Personal Income [PI], Disposable Personal Income [DI], Circular flow of income – Circular flow of income [2,3,4 sector model] – Methods of National Income calculation: Product / value added method, expenditure method, Income method – Limitations and</p>	20	CO4

	challenges of National Income calculation.		
V	Public Finance – Role of Government in economic system – Functional framework – Allocation, Redistribution and Stabilization function Fiscal Policy: objectives, Automatic stabilizer Vs Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of Fiscal policy, Fiscal policy for long- run economic growth, Limitations of fiscal policy – Crowding effect.	15	CO5

TEXT BOOKS:

1. Ahuja, H. L. (2019) Business Economics: Microeconomic Analysis. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-736-6)
2. Agarwal, S. K. (2018) Business Economics (For CA Foundation). 5th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-355-9)
3. Dwivedi, D. N. (2009) Essentials of Business Economics. Vikas Publsiher, New Delhi, India. (ISBN: 978-81-2592-400-5)
4. Ahuja, H. L. (2017) Managerial Economics: Analysis of Managerial Decision Making. 9th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-518-7)
5. Varshney R.L., Maheshwari K. L., & Maheshwari, R. K. (2019) Business Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-738-6)
6. Sankaran, S. (2015) Business Economics. Margham Publications, Chennai, Tamil Nadu, India.
7. Mehta, P. L. (2016) Managerial Economics - Analysis, Problems, Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-059-5)
8. Muniraju. M., & Podder, S.K. (2014). Macroeconomics for Business Decisions Mumbai, India: Himalaya Publishing House.
9. Mithani, D.M. (2019). Macro Economics. Mumbai, India: Himalaya Publishing House.

REFERENCE BOOKS:

1. Maheshwari K. L., & Varshney R.L. (2014) Managerial Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-914-4)
2. Tulsian, P. C., & Tulsian, Bharat. (2019) Business Economics and Business & Commercial Knowledge. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-746-2)
3. Ahuja. H.L. (2019). Macro Economics. New Delhi, India: S. Chand & Sons.
4. Girija, M., Cauvery, R., Sudha Nayak, U.K., & Meenakshi, R. (2018). Macro Economics. New Delhi, India: S. Chand & Sons.
5. Sankaran, S. (2019). Macro Economics. Chennai, India: Margham Publications
6. Jingham M. L. (2016.) Macro Economic Theory. New Delhi, India: Vikas Publishing House

Note: Latest edition of the books to be referred

WEB RESOURCES

1. www.learn-economics.co.uk
2. www.bookboon.com.
3. <http://www2.econ.iastate.edu/tesfatsi/sources.html>
4. <https://learn.mru.org>
5. www.tutor2u.net

Course Title: ALLIED I - BUSINESS MATHEMATICS - I

Course Code : 35106	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to attain a solid foundation for preparing to competitive exams, acquire skills in calculating specific business mathematics applications such as checking accounts, payroll, taxes, invoices, cash discounts, trade discounts, inventories, simple and compound interest, annuities, depreciations, and financial statements.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Restate the definition of sets, differentiate the elements and sets and demonstrate relation and functions of sets.
CO2	Define the term ratio. Demonstrate the importance of proportions. Solve the problems on ratios, proportion and variance.
CO3	Distinguish between permutation and combination. Solve the problems on binomial theorem. Summarize the concepts of exponential and logarithmic series.
CO4	Define the term interest. Explain the difference between Simple interest and Compound interest. Calculate the future and present values of Annuities. Point out the important term of banker's discount.
CO5	Distinguish between H.C.F & L.C.M of numbers. Demonstrate the importance of Average and Percentage. Solve real-life problems based on time & work.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	1	1	1	3	3	3	3	3	3	2	3
CO2	2	2	1	1	2	3	3	3	1	3	3	3
CO3	2	2	1	1	2	3	3	3	1	1	2	2
CO4	2	2	2	2	3	3	3	3	1	1	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Set theory: Definition, Elements and types of sets, Operations on sets, Relations and functions of sets.	12	CO1
II	Algebra: Ratio, proportion and variance	12	CO2
III	Permutation and combination: permutation and combination, binomial theorem, exponential and logarithmic series.	12	CO3
IV	Interest and annuity: Simple interest, Compound interest and Annuities-Discount on bills-Payroll-Wages-commission.	12	CO4
V	Quantitative Aptitude: Operations on Numbers-H.C.F. & L.C.M. of Numbers- Average-Percentage - Time & Work - Time & Distance-Odd Man Out & Series.	12	CO5

TEXT BOOKS:

- Vittal, P.R. (2017). *Business Mathematics*. Chennai. Margham Publications

Module	CHAPTERS
I	Chapter 1
II	Chapters 2,3
III	Chapters 8,9,10
IV	Chapters 17,18,19,21

- Dr. R. S. Aggarwal (2017), *Quantitative aptitude*, S. Chand & Company Revised Edition

Module	CHAPTERS
V	Section 1 1,2,6,10,15,17,35

REFERENCE BOOKS:

- Dr. Rajagopalan, S.P. & Dr. Sattanathan, R. (2014). *Business Mathematics*. Chennai, India: Vijay Nicole Imprints Private Limited.
- Sancheti, D. C. & Kapoor, V. K. (2014). *Business Mathematics*. New Delhi, India: Sultan Chand & Sons.

Note: Latest Edition of the reading to be used.

Course Title: NME PAPER I: INTRODUCTION TO SUPPLY CHAIN MANAGEMENT

Course Code : 45103	Credits : 2
L:T:P:S : 2:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will be able to develop a sound understanding of the important role of supply chain management in today's business environment, the current trends, tools & equipment and kindle an interest to choose SCM as a career option.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Outline the key concepts relating supply chain management and logistics management
CO2	Identify the main drivers of supply chain performance and explain their role in supply chain
CO3	Recommend the best mode of transportation under various situation and determine the various factors affecting transportation
CO4	Explain the role of warehouse and the various types of warehouses
CO5	Determine the importance of material handling and list out the various tools and equipment used for material handling & Summarize the role of information technology in SCM

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	-	1	1	2	3	-	2	2	-	2	2	2
CO2	-	2	2	2	3	2	2	1	1	1	3	3
CO3	-	3	3	3	3	2	2	2	1	3	2	2
CO4	-	2	3	3	3	2	2	1	-	2	3	2
CO5	-	2	3	3	3	3	3	3	3	3	2	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Supply Chain Management – Introduction, Definition, Objectives, Importance, Functions – SCM as a profession - SCM Vs Logistics	6	CO1
II	Key concepts in SCM - Enablers of supply chain performance - Linking supply chain and business performance – Supply Chain Performance Measures.	6	CO1 CO2
III	Transportation selection – Modes of transportation – Modes of Distribution – Factors affecting network effectiveness – Indian Transport Infrastructure	6	CO3
IV	Value information and Order Management - Distribution Requirement Planning - Just-In-Time system - Warehousing and materials Handling Management - Automated Warehousing System	6	CO4 CO5
V	Information Technology in SCM – Web-based supply chain – E-business and SCM – Benchmarking	6	CO5

TEXT BOOKS:

1. Shah, J. (2016). *Supply Chain Management – Text and cases*. New Delhi, India: Pearson India Education Services.
2. Chopra, S. & Meindl, P. (2019). *Supply Chain Management-Strategy Planning and Operation*. Noida, India: PHI Learning

REFERENCE BOOKS:

1. Natarajan, L. (2018). *Logistics and Supply Chain Management*. Chennai, India: Margham Publications

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. <https://www.inboundlogistics.com/cms/index.php>
2. <https://supplychaindigital.com/>
3. <https://www.supplychainbrain.com/>
4. <https://www.scmr.com/>
5. <https://www.logisticsmgmt.com/>

SECOND SEMESTER
SYLLABUS
OF
B. COM (ACCOUNTING & FINANCE)

SEMESTER II

Course Title: CORE III - FINANCIAL ACCOUNTING - II

Course Code : 45204	Credits: : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will understand different accounting concepts relating to branch accounts, investment accounts, departmental accounts, hire purchase system and also acquire knowledge on partnership accounts and limited liability partnerships.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Articulate the need for preparing branch accounts, prepare books of accounts using different methods of accounting for branches and understand the disclosure and reporting of investments as per AS13.
CO2	Cite the concept of departmentalization, articulate its accounting process by allocating and apportioning various expenses on a suitable basis, and prepare the books of accounts for various departments.
CO3	Explain the concept of hire purchase system and instalment system, default and repossession, and its accounting treatment in the books of both parties.
CO4	Understand the concept of partnership in business, its accounting treatment in the case of admission, retirement and death of a partner, and an overview about Limited Liability Partnerships.
CO5	Understand the concept of dissolution of partnership and insolvency by the application of the rule of Garner Vs Murray and piecemeal distribution.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	1	1	2	1	1	2	1	1	3	3	2
CO2	2	1	1	3	1	2	3	1	-	3	3	1
CO3	2	1	1	2	1	1	2	1	1	3	3	2
CO4	3	1	2	3	1	3	3	2	1	3	3	2
CO5	1	1	2	3	1	3	2	2	1	3	2	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Branch Accounts –Types of Branches –Accounting treatment in respect of Dependent Branches- Debtors system- Stock & Debtors system Only- Importance of Stock and debtors system over Debtors system – Final Accounts [Wholesale and Retail Price basis]</p> <p>Investments Accounts [AS 13] – Classification of Investments – Carrying amount of investments – Profit / Loss on sale of Investments – Disclosure and Reporting</p>	12	CO1
II	<p>Departmental Accounting – Features, objectives, methods of maintaining departmental accounts – Branch Vs Departments – Preparation of Departmental Trading, Profit and Loss Account, General Profit and Loss Account – Adjustment of Interdepartmental transfers.</p>	18	CO2
III	<p>Hire Purchase System- Features – Computation of Cash price, Hire purchase price, Interest – Accounting for Default and Repossession [Full and Partial] - Preparation of Hire Purchase Trading Account</p> <p>Instalment Sale [Theory only] – Hire purchase Vs Instalment</p>	12	CO3
IV	<p>Partnership Accounts :</p> <p>Partnership Accounts - Comprehensive problems on Admission of a Partner – Retirement of a Partner – Death of a Partner</p> <p>Introduction to Limited liability partnership [Distinction from traditional partnership firm]</p> <p><i>[Note: Students shall be examined only with comprehensive problems in Part B & Part C]</i></p>	24	CO4
V	<p>Dissolution of partnership – Insolvency of a partner (application of Garner Vs Murray rule) – Insolvency of all the partners, Gradual realization of assets and Piece meal distribution.</p> <p><i>[Note: Students shall be examined only with comprehensive problems in Part B & Part C]</i></p>	24	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

REFERENCE BOOKS:

1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

Note: Latest edition of the books to be referred

WEB RESOURCES

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-April-2021.pdf>

Course Title: CORE IV- PRINCIPLES OF MANAGEMENT

Course Code : 45205	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to understand the conceptual framework of management and its functions.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Define the skills that a manager is expected to possess
CO2	Restate the essentials of planning in management and sketching the different guidelines for effective decision making.
CO3	Analyze the different organizational structure adopted in any organization and span of control
CO4	Analyze the importance of delegation of authority,
CO5	Understand & evaluate the importance of leadership skills and Coordination

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	2	3	3	3	1	2	3	2	3	3	3
CO2	3	2	3	2	3	1	2	3	3	3	3	2
CO3	3	2	2	3	3	2	3	3	1	2	1	1
CO4	2	1	1	1	2	1	2	1	1	1	1	1
CO5	3	1	3	2	3	2	3	3	2	3	2	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Management: Definition – Nature & Scope – Role, Skills and Functions of a Manager – Levels of management- Distinction between management & administration - Management as an Art, Science or Profession</p> <p>Development of Scientific Management, Contribution to management - Henry Fayol, Elton Mayo and Peter F. Drucker, Management in Indian literature [Arthashastram, Mahabharatham, Thirukkural]</p>	25	CO1
II	<p>Planning: Definition, Nature & Characteristics – Types of plans – Objectives, Policies, Procedures, Rules, Strategies, Projects, Programmes, Budgets & Methods - Process of Planning – Merits & Demerits - Steps for effective planning</p> <p>Management by Objectives- Definition, Features, Process, Merits & Demerits, Measures to make MBO effective, Management by exception [MBE]</p> <p>Decision-making: Definition - Process and Significance – Types, Factors, Problems/Constraints in decision making, Guidelines to make decisions effective</p>	20	CO2
III	<p>Organisation: Definition- Features, Steps in organizing, Principles of organization, Types of Organizations – Formal & Informal Organization- Line, Line & Staff, Functional, Project, Matrix, Virtual, Network, Committee- Purpose, Types, Merits & Demerits, Measures to make it effective</p> <p>Line & Staff conflict- Arguments for & against Line & Staff - Measures to resolve conflicts</p> <p>Organization Structure – Factors influencing organization structure</p> <p>Span of Control – Factors influencing Span of management</p> <p>Departmentation - Meaning- Factors - Bases of departmentation – Advantages & Disadvantages of different types of departmentation</p>	20	CO3
IV	<p>Authority – Sources of authority – Responsibility - Accountability, Power - Influence</p> <p>Delegation – Definition – Elements – Types – Need – Principles - Barriers – Measures to make delegation effective</p> <p>Centralisation - Decentralization-Merits & Demerits - Factors determining decentralization of authority - Distinction between delegation & decentralization</p>	10	CO4

	Direction– Definition, Nature, Purpose – Elements - Principles		
V	<p>Leadership - Functions of Leader - Qualities for a Leader - Theories and Styles of Leadership.</p> <p>Motivation – Meaning, Features, Importance, Types and Theories [Maslow and Dogass McGregor]</p> <p>Co-ordination – Need, Types, Techniques and Requisites for Co-ordination</p> <p>Controlling – Definition, Importance, Objectives, Control Process- Requirements for an effective control system- Techniques of control</p>	15	CO5

TEXT BOOKS:

1. Gupta C. B. (2018). Business Management. 15th Ed. Sultan Chand & Sons, New Delhi. (ISBN: 978-93-5161-131-8)
2. Prasad L. M. (2019). Principles and Practice of Management. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-050-2)
3. Tripathi, P. C., & Reddy P. N. (2017). Principles of Management. 6th Ed. MCGraw Hill Education, New Delhi, India. (ISBN: 978-93-5260-535-4)
4. Jayasankar, J. (2015). Principles of Management. Margham Publication, Chennai, Tamil Nadu.
5. Koontz, Harold., & Weihrich, Heinz. (2020) Essentials of Management An International Perspective, 7th Ed. Tata McGraw-Hill Publishing, New Delhi, India (ISBN: 978-00-7062-030-8)

REFERENCE BOOKS:

1. Sharma. R. K., Gupta, Shashi. K., & Sharma, Rahul. (2019). Principles of Management. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-5359-796-2)
2. Morden, Tony. (2021). Principles of Management. 2nd Ed. Routledge Taylor & Francis Group. UK. (ISBN: 978-10-3202-250-5)
3. Pagare Dinkar. (2018). Principles of Management. 6th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-120-5)

Note: Latest edition of the books to be referred

Course Title: ALLIED II – BUSINESS MATHEMATICS - II

Course Code : 36215	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will be able to develop the Analytical reasoning skills and attain proficiency in problem solving and quantitative aptitude. To understand the plane analytical geometry concepts, to demonstrate the applications of co-ordinate system and to prepare business mathematics model for any given real life situation through survey.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Restate the definition of plane analytical geometry. Demonstrate the Cartesian co-ordinate system. Demonstrate gradient of straight line.
CO2	Distinguish between arithmetic mean and geometric mean. Solve the problem on arithmetic mean and harmonic mean.
CO3	Define the term interpolation. Explain the concept of binomial method. Judge and classify the concepts of Newton and Lagrange interpolation method).
CO4	Define the term matrix. Point out the important term of matrix inversion, solution to linear equation.
CO5	Understand the difference between rational and irrational numbers and perform operations with Surds and Indices. Calculate the profit and loss of a real-life problem. Find the ratio between two or more ingredients at their respective prices

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	3	3	2	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	2	3	3	3	3	2
CO3	3	3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	2	3	3	3	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Set theory: Plane analytical geometry –Cartesian co-ordinate system, length of a line segment, section formula (ratio)-gradient of a straight line, equation of a straight line.	12	CO1
II	Algebra: Arithmetic, geometric and harmonic progressions.	12	CO2
III	Interpolation: Binomial, Newton and Lagrange's method.	12	CO3
IV	Matrices: Matrices- Meaning and operations, matrix inversion, solution to linear equation-payroll wages and commission.	12	CO4
V	Quantitative Aptitude: Surds & Indices- Profit & Loss-Pipes & Cistern-Alligation or Mixture-Calendar-Clocks.	12	CO5

TEXT BOOK:

1. Dr. Vittal, P.R. (2012). *Business Mathematics*. Chennai, India: Margham Publications.
2. Dr. Aggarwal, R. S. (2017). *Quantitative Aptitude*. New Delhi, India: S. Chand &Co.

REFERENCE BOOKS:

1. Dr. Rajagopalan, S. P. & Dr. Sattanathan, R. (2009). *Business Mathematics*. Chennai, India: Vijay Nichole Imprints Private Limited.
2. Sanchetti, D.C. & Kapoor, V.K. (2014). *Business Mathematics*. New Delhi, India: Sultan Chand & Sons.

Note: Latest Edition of the reading to be used.

Course Title: NME II - E-COMMERCE

Course Code : 45206	Credits : 2
L:T:P:S : 2:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to improve his knowledge on the concept of e-commerce, its applications and development and the challenges faced while entering into/managing an e- business.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Develop an in-depth knowledge about the concept of E-Commerce and list out the benefits and limitations of the same.
CO2	Understand the application of various E-Commerce applications like E-Marketing, E-Shopping, E- Advertising
CO3	Gain an insight on the role played by Electronic Data Inter-change in the modern world
CO4	Maximize the usage of electronic payment systems like payment using credit cards, debit cards, electronic wallets etc.
CO5	Identify and understand the usage of e-marketing techniques

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	1	1	1	3	1	1	2	-	3	2	2
CO2	2	1	1	1	3	1	1	1	-	2	2	3
CO3	2	1	3	3	3	3	3	3	1	3	3	3
CO4	2	2	2	3	3	3	2	3	2	3	3	3
CO5	2	2	3	3	3	3	3	3	2	2	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to E-Commerce: Definition, Classification of E-Commerce: B2B, B2C, C2B, C2C, Benefits, Limitations, Traditional Commerce Vs E-Commerce, Resources required for Successful implementation of E-Commerce, Threats to E-Commerce Transactions, Disputes.	6	CO1
II	E-Commerce Applications: Entertainment – E-Marketing – E-Advertising and its techniques: Banners, Sponsorships, Portals, Online Coupons - Online Trading – E-Shopping – Mobile Commerce: Advantages, Problems and Future of M-Commerce.	6	CO2
III	Electronic Data Interchange (EDI): Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization – Supply Chain Management	6	CO3
IV	Electronic Payments Systems: Electronic Payment System: Special features required in payment system for e-commerce, Types of e-payment System: E-cash & currency servers, e-cheques, credit cards, smart cards, electronic purses & debit cards - Advantages - Issues of EPS.	6	CO4
V	E-Marketing Techniques: Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-mail, Chainletters. Applications of 5P's (Product, Price, Place, Promotion, People)	6	CO5

TEXT BOOKS:

1. Dr. Abirami Devi. K & Dr. Alagammai, M. (2019). *E-Commerce*. Chennai, Tamil Nadu, India: Margham Publications.
2. Dr. Raydu, C.S (2018). *E-Commerce & E-Business*. Mumbai, India: Himalaya Publishing House.

REFERENCE BOOKS:

1. Dr. Arora, S. (2020). *E-Commerce*, Chennai , Tamil Nadu, India: Taxmann Publications.
2. Dr.Pandey U.S & Saurabh, S.(2014). *E-Commerce and Mobile Commerce Technologies*. New Delhi. India: Sultan Chand & Sons Private Limited.
3. Bansal, R. Bansal, S. & Bansal, S. (2016). *E-Commerce*. New Delhi, India: Kalyani Publications.
4. Murthy, C.S.V. (2019). *E-Commerce (Concepts, Models, Strategies)*. Mumbai, India: Himalaya Publishing House

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. <https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>.
2. <https://saif4u.webs.com/E-ommerce-Notes.pdf>
3. https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/E-%20Commerce.pdf.

THIRD SEMESTER
SYLLABUS
OF
B. COM (ACCOUNTING & FINANCE)

SEMESTER III

Course Title: CORE V - CORPORATE ACCOUNTING – I

Course Code : 45307	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will develop an awareness and understanding of the accounting procedures relating to the issue, underwriting, redemption and valuation of shares and financial prepare and decipher a company's final accounts.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Get an insight on the accounting procedures for issue of shares.
CO2	Understand the accounting procedures relating to issue and redemption of debentures. Determine the Profit earned prior to incorporation
CO3	Determine the accounting procedures for redemption of preference shares and underwriting of shares and debentures
CO4	Develop knowledge about corporate accounting practices in conformity with the provisions of the Companies Act, 2013 and the latest amendments. Apply Revised Schedule VI formats in preparation of company final accounts
CO5	Understand the valuation procedures of intangibles, shares, securities and financial assets.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	1	1	1	1	1	1	3	2	3	2	2
CO2	1	1	1	1	1	1	1	2	3	3	3	2
CO3	1	1	1	1	1	1	1	2	2	3	3	2
CO4	1	1	1	3	1	1	2	2	3	3	3	2
CO5	1	1	1	2	3	1	1	2	2	3	3	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Issue of Shares [IPO/ Lump sum payment] – Accounting for Bonus issue, Employee Stock Option Plan and Stock Purchase Scheme, Buy back of shares	13	CO1
II	Issue & Redemption of debentures -Sinking fund – Purchase and cancellation of own debentures – Cum-interest and Ex-interest quotations - Conversion of debentures. Profits prior to Incorporation.	18	CO2
III	Redemption of Preference Shares, Underwriting of Shares and Debentures	17	CO3
IV	Preparation of Company Final Accounts as per Schedule III Companies Act 2013– Computation of Managerial Remuneration, Depreciation as per Schedule II of Companies Act 2013, Computation of deferred tax, Computation and provisioning of profits for Corporate Social Responsibility, Disclosure requirements for CSR expenditure.	25	CO4
V	Valuation of Intangibles [AS 26] - Goodwill, Copyrights, Patents, Trademarks. Valuation of Shares, Securities and financial assets [As per the procedure laid by IBBI]	17	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)

8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.
9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. <https://resource.cdn.icai.org/62039bos50398cp1.pdf>
2. <https://resource.cdn.icai.org/62041bos50398cp3u1.pdf>
3. <https://resource.cdn.icai.org/62042bos50398cp3u2.pdf>
4. <https://resource.cdn.icai.org/62222bos50444-cp1.pdf>
5. <https://resource.cdn.icai.org/62046bos50398cp5.pdf>
6. <https://resource.cdn.icai.org/62048bos50398cp7.pdf>
7. <https://resource.cdn.icai.org/62049bos50398cp8.pdf>
8. <https://resource.cdn.icai.org/62044bos50398cp4u1.pdf>
9. <https://resource.cdn.icai.org/62239bos50444-mod2appx.pdf>

Course Title: CORE VI - BUSINESS LAWS & ETHICS

Course Code : 45308	Credits : 4
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to gain knowledge on the legal framework in which a business is expected to function and understand the importance and relevance of business ethics and values.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Identify the fundamental legal concepts underlying contractual agreements as specified in the Indian contract Act, 1872, and demonstrate how parties will discharge their contractual obligations by agreement.
CO2	Understand the broad concepts and nature of the requirements underlying contracts of Indemnity & Guarantee and bailment & pledge.
CO3	Gain knowledge about the legal implications under Sale of Goods Act, 1930
CO4	Understand the principles governing the Competition Law in India
CO5	Understand the relationship between ethics, morals and values in business and their applicability

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	1	2	3	2	2	1	1	1	1	1	3	1
CO2	1	1	1	1	1	1	1	1	-	1	1	1
CO3	1	1	3	1	2	1	1	1	2	2	3	1
CO4	1	2	3	2	1	1	1	3	-	1	3	-
CO5	1	2	2	2	3	3	3	3	1	1	3	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Indian Contract Act 1872- Essential Elements of Contract – Offer – Acceptance – Consideration- Consent [Fraud, Misrepresentation & Mistake]- Capacity of parties, Performance of contract, Termination or Discharge of Contracts Classification of Contract – Express & Implied – Void & Voidable agreements – Executed & Executory Contracts – Unilateral & Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts	20	CO1
II	Special Contracts: Indemnity and Guarantee; Bailment and Pledge. Laws of Agency- Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Termination of Agency.	15	CO2
III	Sale of Goods Act 1930 - Important Definitions [buyer, delivery, deliverable state, document of title to goods, fault, future goods, goods, insolvent, mercantile agent, price ,seller, specific goods] - Conditions and Warranties - Performance of Contract of Sale - Rights of an Unpaid Vendor - Auction Sale – Caveat Emptor.	10	CO3
IV	Competition Act, 2002 – Objectives – Important Definitions[acquisition, agreement, cartel, consumer, enterprise, article, goods, price, relevant market, relevant geographical market, relevant product market, service, trade] Prohibition of agreements, abuse of dominant position and regulation of combinations- Competition Commission of India - Composition, Duties and Powers of Commission – Penalties – Competition Advocacy	15	CO4
V	Ethics - Meaning, Importance, Nature and Relevance to Business- Values and Attitudes- Principles of Public Life[Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership], Ethics in Business and its relationship with Law, Ethics in Business dealings , Emotional Intelligence- Concept and importance.	15	CO5

TEXT BOOKS:

1. Sulphery, M. M., & Basheer, Azhar. (2018) Laws for Business. PHI Learning, India. (ISBN: 978-93-8747-267-9)
2. Sheth, Tejpal. (2017) Business Law. 3rd Ed. Pearson Education, India.(ISBN: 978-93-3258-615-4)

3. Kuchhal, M. C., & Kuchhal, Vivek. (2018) Business Law. 7th Ed. Vikas Publication, India. (ISBN: 978-93-5271-476-6)
4. Tulsian, P. C., & Tulsian, Bharat. (2020) Tulsian's Business Laws For CA Foundation Course (New Syllabus). 4th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-167-4)
5. Arora, Sushma. (2021) Taxmann's Business Laws. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9083-177-7)
6. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kappor, Rajiv., & Kapur, Vijay. (2019) Business Laws. Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-8917-410-6)
7. Jagota, Rajni. (2021) Business Laws. Scholar Tech Press, India
8. Gogna, P. P. S. (2018) Business Laws - CA Foundation. S Chand Publishers, New Delhi, India. (ISBN: 978-93-5283-356-6)
9. Varshney, G. K. (2019) Business Law. Sahitya Bhawan Publications, India.
10. N.D.Kapoor: Elements of Mercantile Law, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. Aggarwal, Rashmi., & Kaur, Rajinder. (2020) Legal Aspects of Business. Pearson Education, India. (ISBN: 978-93-8955-200-3)
2. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kapoor, Rajiv., & Kapur, Vijay. (2020) N. D. Kapoor's Elements of Mercantile Law. Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-89174-36-6)
3. Tulsian, P. C., & Tulsian, Bharat. (2017) Mercantile Laws for CA-CPT. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-3921-301-5)
4. Pillai, R. S. N., & Bhagavathi (2019) Business Law. 3rd Ed. S Chand & Co. Publishers, New Delhi, India.

Note: Latest edition of the books to be referred

WEB RESOURCES

1. <https://www.icai.org>
2. <https://www.icsi.in>
3. www.cramerz.com www.digitalbusinesslawgroup.com
4. <http://swcu.libguides.com/buslaw>
5. <http://libguides.slu.edu/businesslaw>
6. www.cramerz.com
7. www.digitalbusinesslawgroup.com
8. <http://swcu.libguides.com/buslaw>

Course Title: CORE VII: BANKING & FINANCIAL SERVICES

Course Code : 45309	Credits : 4
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to get an overview of Indian Banking system, gain knowledge on the technological concepts prevalent in the banking industry and be familiarized with negotiable instrument. Understanding the concepts of financial services, leasing, factoring, regulatory framework of merchant banking and working mechanism of mutual funds.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understanding the role of Commercial Banks, RBI and the assessment procedure for evaluating customer profile and credit worthiness of the applicant for loan.
CO2	Acquire knowledge on negotiable instruments, endorsement and understand the statutory protection.
CO3	Explain the concept of financial services, various e-banking services and the security and safeguards in e-Banking.
CO4	Cite the factoring mechanism, different types of leasing and its tax implications.
CO5	Understanding the regulatory framework of merchant banking and working mechanism of mutual funds

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	1	2	1	1	1	3	3	1	3	2
CO2	1	2	1	1	1	1	2	3	2	2	3	1
CO3	3	3	2	2	2	2	1	3	3	1	3	3
CO4	3	3	2	2	1	2	1	3	3	1	3	2
CO5	3	3	1	2	1	1	2	3	2	1	3	1

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Commercial banking – definition – classification of banking system– universal banking – functions – Role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role – RBI- objectives – legal frame work.</p> <p>Opening bank accounts – type of bank accounts – KYC Norms - FDR- Pay-in-slip book, Withdrawal forms – special type of customers – bank lending sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – Credit Information Bureau [CIB] - CIBIL Records and Reference.</p>	12	CO1
II	<p>Negotiable instruments – meaning – definition – types – distinction between Cheque, promissory note and bills of exchange - CTS Cheques – meaning –advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of a cheque – payment in a crossed cheque – material alteration – statutory protection.</p>	20	CO2
III	<p>Introduction to Financial Services - An Overview – functions – financialservices market – credit cards - features, benefits and drawbacks – Credit card frauds – Debit Cards: Concept and mechanism.</p> <p>E-banking – Internet banking – Internet banking Vs. traditional banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Security and safeguards in E-Banking- Indian Financial Network (INFINET) – IFSC - MICR – MMID-Digital wallet- National Payments Corporation of India (NPCI).</p>	18	CO3
IV	<p>Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfaiting (An Overview)</p> <p>Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.</p>	15	CO4

V	<p>Merchant banking - definition – functions – code of conduct – regulatory framework.</p> <p>Mutual funds - definition – products and schemes (Types of Mutual Funds) – Advantages of MF's- working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).</p>	10	CO5
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TEXT BOOKS:

1. Santhanam, B. (2012) *Banking Theory Law & Practice*. Chennai, Tamil Nadu: Margham Publications.
2. Sundaram, K.P.M & Varshney, P.N. (2014) *Banking Law Theory and Practice*. New Delhi, India: Sultan Chand &Co.
3. Muraleedharan, D. (2014). *Modern Banking Theory and Practice*, New Delhi, India: PHI Learning Pvt. Ltd.

REFERENCE BOOKS:

1. Maheswari, S.N. (2014). *Banking Law Theory and Practice*. New Delhi. Kalyani Publications
2. Gordon, E. & Natarajan, K. (2016). *Banking Theory Law and Practice*. Mumbai, India: Himalaya Publishing House.
3. Tandon, D & Tandon, N (2015). *Management of Banks*. New Delhi, India: Taxmann Publications.
4. Shekhar, K. C. & Shekhar, L. (2013). *Banking Law Theory and Practice*. New Delhi, India: Vikas Publishing

Note: Latest Edition to be used.

WEB RESOURCES

1. <http://www.lawcommissionofindia.nic.in/>
2. <http://www.rbi.org/>
3. <http://www.bankingombudsman.org/>
4. <http://www.allbankingsolutions.com/Banking-Tutor/Pledge-vs-Hypothecation-vs- Mortgage.htm>
5. <https://indianmoney.com/articles/relationship-between-the-banker-and-customer>
6. <https://financialservices.gov.in/sites/default/files/Negotiable%20Instruments%20Act1881.pdf>

Course Title: CORE VIII: FINANCIAL MANAGEMENT - I

Course Code : 45310	Credits : 4
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be familiarized with the importance of the finance function and the key business decisions, the various sources of raising funds and its associated costs, gain knowledge on the concept of time value and its applications and the concept of leverage.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Demonstrate an understanding of the overall role and importance of the finance function and gain basic knowledge of financial management.
CO2	Gain an insight on the goals of the finance manager and identify funding sources, instruments and markets.
CO3	Demonstrate knowledge about the value of money over time, its uses and application.
CO4	Identify the firm's business and financial risk and the study the impact of leverage on the expected return, expected EPS and the risk borne by the shareholders through its application.
CO5	Appraise the risk profile of firms, understand the influences of economic and political factors on the cost of various sources of funds, and estimate the specific costs of capital being debt, preference and equity capital and the overall cost of capital, using financial data.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	1	1	2	2	1	1	1	2	1	2	3	2
CO2	1	-	1	1	2	1	1	1	3	2	2	2
CO3	1	2	2	1	1	1	1	1	3	2	1	1
CO4	1	1	3	3	1	2	1	1	1	3	2	2
CO5	1	1	2	2	1	1	1	1	1	3	2	1

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to Financial Management: Financial Management – Meaning & Significance - Key Decision Areas in Financial Management - Objectives and goals of Financial Management - Factors affecting Financial Decisions - Key activities of Finance Manager - Agency Problem - Basics of Risk and Return	15	CO1
II	Sources of Finance: Short term - Money markets instruments – T-bills, Commercial paper, Certificate of deposit, Factoring, Trade credit, Letter of credit, Repurchase agreements Medium term - Leasing, Hire purchasing, External commercial borrowings. Long term - Gilt-edged securities, Equity shares, Hybrid financing instruments, Preference shares, Terms loans, Debentures, Bonds, Venture capital, Retained earnings, Public Deposits, ADR, GDR	5	CO2
III	Time Value of Money: Concept of Time value of Money - Process of Compounding and Discounting – Simple problems on Future Value of a Single amount, Future Value of an Annuity, Present Value of a Single Amount, Present Value of an Annuity (using time value tables only) – Applications – Effective Interest Rate (EIR)	15	CO3
IV	Leverages - Concept of Business and Financial Risk, Operating Leverage, Financial Leverage, Combined Leverage - EBIT-EPS Analysis - Indifference Point of EBIT	20	CO4
V	Cost of capital – Concept, Measurement & Significance – Cost of Equity – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings - Weighted Average (or) Composite Cost of Capital (WACC)	20	CO5

PROPORTION OF THEORY WILL BE 40% AND PRACTICAL 60%

TEXT BOOKS:

1. Khan, M.Y. & Jain, P.K. (2018). *Financial Management*. New Delhi. McGraw Hill (India) Pvt. Ltd.
2. Pandey I.M. (2021). *Financial Management*, Noida, New Delhi, India: Pearson India Education Services

3. Kishore, R. M. (2020). *Financial Management*. New Delhi, India: Taxmann Publications

REFERENCE BOOKS

1. Murthy, A. (2020). *Financial Management*. Chennai, India: Margham Publications
2. Tulsian, P.C. &Tulsian, B. (2017). *Financial Management – A Self-study Text Book*. New Delhi, India: S. Chand Publishing
3. Chandra, P. (2020). *Fundamentals of Financial Management*. Noida, New Delhi, India: McGrawHill (India) Pvt. Ltd.
4. Rustagi, R.P. (2018). *Financial Management*. New Delhi, India: Taxmann Publications
5. Singhal, A. (2019). *Fundamentals of Financial Management*. New Delhi, India: S. Chand Publishing.

Note: Latest Edition of the reading to be used.

Course Title: ALLIED III - BUSINESS STATISTICS & OPERATIONS RESEARCH - I

Course Code : 36327	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to demonstrate knowledge of the statistical distributions, applications of statistics in business operations, compute and interpret correlation and regression analysis and demonstrate the knowledge of applying linear programming to solve real life applications

Course Outcomes: At the end of the course, the student will be able to:

CO1	Explain about classification and tabulation of statistical data. Plot the diagrammatic and graphical representation of data
CO2	Explain about central tendency, mean, median and mode and its relation to symmetric and skew symmetric distributions, dispersion and calculate various measures. Estimate the coefficient of variation using standard deviation. Investigate the uniformity or consistency of a data using coefficient of variation. Interpret the concept of skewness and methods to calculate its coefficient
CO3	Define correlation and its types. Calculate and interpret correlation between two variables. Apply regression equations to estimate the values of unknown variable using the given data. Rank the given data and examine the rank correlation
CO4	Define the nature and features of operations research. Explain the term various terms in LPP. Formulate and model a linear programming problem. Solve an LPP using graphical and simplex method. Identify a feasible solution and optimal solution using simplex method
CO5	Explain basic components of network analysis and critical path. Define CPM and PERT. Construct the network using CPM and PERT techniques to plan, schedule and control project activities

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	3	3	3	3	3	2	3	3	3	3	2
CO2	2	3	3	3	3	3	2	3	3	3	3	2
CO3	2	3	3	3	3	3	2	3	3	3	3	2
CO4	2	3	3	3	3	3	2	3	3	3	3	2
CO5	2	3	3	3	3	3	2	3	3	3	3	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction – Classification and Tabulation of statistical data – Diagrammatic and graphical representation of data	12	CO1
II	Measures of central tendency: Arithmetic mean, median, mode Measures of dispersion: Range, Quartile deviation, Mean deviation, Standard deviation, Measures of skewness – simple problems	12	CO2
III	Correlation: Karl Pearson's coefficient of correlation, Spearman's rank correlation, Regression Lines and Coefficients.	12	CO3
IV	Introduction to OR – Linear Programming Formulation - Graphical and Simplex method to solve LPP with all constraints less than or equal to type only (simple problems)	12	CO4
V	Network Analysis – PERT and CPM (no crashing)	12	CO5

TEXT BOOKS:

1. Dr. Vittal, P.R. (2012). *Business Statistics and Operations Research*. Chennai, India: Margham Publications
2. Dr. Rajagopalan, S.P. & Dr. Sattanathan, R. *Business Statistics and Operations Research*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.
3. Gupta, C.B. (2004). *An Introduction to Statistical Methods*. New Delhi, India: S. Chand Publishers

REFERENCE BOOKS:

1. Dr. Gupta, S.P. & Gupta, V. (2004). *An Introduction to Statistical Methods*. New Delhi, India: S. Chand Publishing
2. Gupta, P.K. & Hira, D.S. (2012). *Introduction to Operations Research*, New Delhi, India: S. Chand Publishing

Note: Latest Edition of the reading to be used.

FOURTH SEMESTER
SYLLABUS
OF
B. COM (ACCOUNTING & FINANCE)

SEMESTER IV

Course Title: CORE IX: CORPORATE ACCOUNTING - II

Course Code : 45411	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to gain an understanding on the accounting procedures of certain specific types of companies like banking, holding and insurance companies and the liquidation and amalgamation of companies.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Gain knowledge on meaning, process and accounting of internal reconstruction. Distinguish Amalgamation, Absorption and External Reconstruction, estimate the value of purchase consideration and understand the accounting procedures to be followed
CO2	Distinguish holding and subsidiary company and gain knowledge on the accounting procedures to be followed in the preparation of the consolidated Balance Sheet of a holding company
CO3	Gain knowledge on the accounting procedures of banking companies and its application
CO4	Apply the provisions of the law in the preparation of the final accounts of insurance companies viz. life insurance, general insurance including fire insurance and marine insurance
CO5	Determine the liquidator's remuneration payable in the event of liquidation and show how the assets are realized and liabilities are settled in the event of liquidation

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	-	2	3	3	-	1	-	1	2	2	3	1
CO2	-	2	3	3	-	1	-	1	2	2	3	1
CO3	-	3	3	3	-	1	-	1	2	2	3	1
CO4	-	2	3	3	-	1	-	1	2	2	3	1
CO5	-	3	3	3	-	1	-	1	2	2	3	1

MODULE	CONTENTS OF MODULE	Hours	COs
I	International Financial Reporting Standards [IFRS] – Meaning and Importance – Objectives, Applicability of IFRS in India. Financial Statements – Meaning, Objectives, Qualitative characteristics [Understanding, Relevance, Comparability, Reliability, true and fair view] of financial reporting information – Benefits of Financial reporting- Overview of Business Responsibility and Sustainability Reporting Introduction to AS 17- Segment Reporting- Simple problems.	25	CO1
II	Alteration of Share Capital [Consolidation, Sub-division, conversion of shares into stock and vice versa], Accounting treatment for Internal Reconstruction and Reduction of Capital. Preparation of revised and reduced Balance sheet.	13	CO2
III	Holding Company Accounts AS 21 – Capital profits and Revenue profits – Cost of control– Non controlling interest – Mutual Owings – Unrealized profit on stock – Revaluation of assets and Liabilities - Bonus issue out of pre-acquisition profits & Post acquisition profits, issue of dividend out of pre-acquisition profits & Post acquisition profits - Preparation of Consolidated Balance sheets.	15	CO3
IV	Accounting for Banking Companies – RBI’s Prudential Accounting Norms - Classification of Assets and provisioning [Basel III Norms] – Accounting for Rebate on Bills discounted – Preparation of Profit and Loss Account and Balance Sheet [as per 3 rd Schedule of the Banking Regulation Act, 1949].	25	CO4
V	Basics of Insolvency and Bankruptcy Code- Corporate insolvency resolution process [CIRP], Liquidation – Liquidator’s final statement of receipts and payments.	12	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)

3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.
9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)
5. Goyal, B.K. (2021). Corporate Accounting. New Delhi, India: Taxmann Publications

Note: Latest edition of the books to be referred

WEB RESOURCES

1. <https://resource.cdn.icai.org/62227bos50444-cp5.pdf>
2. <https://resource.cdn.icai.org/62228bos50444-cp6.pdf>
3. <https://resource.cdn.icai.org/62238bos50444-cp10.pdf>
4. <https://resource.cdn.icai.org/62232bos50444-cp8u2.pdf>
5. <https://resource.cdn.icai.org/62236bos50444-cp8u6.pdf>
6. <https://resource.cdn.icai.org/62229bos50444-cp7.pdf>

Course Title: CORE X - FINANCIAL MANAGEMENT - II

Course Code : 45412	Credits : 4
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be understand the impact of capital structure decisions and dividend policy on firm value and gain an in–depth understanding of management tools and techniques used in investment decisions of corporate organizations.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the factors that influence capital structure decisions of a business organization and their impact on the market value of the firm
CO2	Understand the importance and application of the various techniques of capital budgeting for the evaluation of long term projects, their pros and cons and the basis of selection criteria of projects.
CO3	Understand the concept and importance of working capital, factors determining its quantum and its computation, and meaning & determination of operating cycle
CO4	Explain the key strategies & techniques used for managing cash, the determination of the best collection period for accounts receivables & techniques for effective management of inventory.
CO5	Understand the concept of dividend & justify the dividend strategies that support wealth maximization.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	1	1	2	1	1	1	1	2	1	2	2	2
CO2	2	1	3	3	2	1	1	1	3	2	3	1
CO3	2	2	3	3	2	1	1	2	2	2	2	1
CO4	1	2	3	3	2	1	1	1	1	3	2	1
CO5	1	-	1	1	-	1	1	2	1	2	3	1

MODULE	CONTENTS OF MODULE	Hours	COs
I	Capital Structure: Capital structures planning, Factors affecting Capital Structure, Determining Debt and equity proportion – Theories of Capital Structure: Net Income Approach, Net operating income Approach, Traditional Approach, Modigliani - Miller Approach	10	CO1
II	Basics of Capital Budgeting - Cash flow estimation, Investment criteria – Discounted and non-discounted techniques - Net Present Value, Internal Rate of Return, Profitability Index, Payback, Discounted Payback, Accounting Rate of Return (Simple problems)	15	CO2
III	Working Capital Management Policy: Working Capital – Concept, Definition, Need, Planning of working capital – Permanent & Temporary - Operating cycle analysis - Determinants of working capital, Financing of working capital – Computation of Working Capital	15	CO3
IV	Management of Cash, Receivables & Inventory Managing the components of working capital - inventory, receivables and cash – Cash Management – Introduction, Meaning & Importance – Preparation of Cash Budget – Receivables Management – Introduction, Evaluation of credit policy – Inventory Management – Importance, Inventory Management Techniques – EOQ, ABC System, JIT	20	CO4
V	Dividend Policy: Dividend – Concept, Types - Factors affecting dividend payment – Forms of dividend – Dividend Models - Walter’s Model, Gordon’s Model, Modigliani & Miller’s Model	15	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Khan, M.Y. & Jain, P.K.(2018). *Financial Management*. New Delhi. McGrawHill (India) Pvt. Ltd.
2. Pandey I.M. (2021). *Financial Management*, Noida, New Delhi, India: Pearson India Education Services
3. Kishore, R. M. (2020). *Financial Management*. New Delhi, India: Taxman Publications

REFERENCE BOOKS

1. Murthy, A. (2020). *Financial Management*. Chennai, India: Margham Publications
2. Tulsian, P.C. &Tulsian, B. (2017). *Financial Management – A Self-study Text Book*. New Delhi, India: S. Chand Publishing
3. Chandra, P. (2020). *Fundamentals of Financial Management*. Noida, New Delhi, India: McGraw Hill (India) Pvt. Ltd.
4. Rustagi, R.P. (2018). *Financial Management*. New Delhi, India: Taxman Publications
5. Singhal, A. (2019). *Fundamentals of Financial Management*. New Delhi, India: S. Chand Publishing.

Note: Latest Edition to be used.

Course Title: CORE XI - COMPANY LAW

Course Code : 45413	Credits : 4
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to gain knowledge on the concept of companies and its documents, process for issue prospectus and about LODR, idea on the concepts of share capital, the company management, dividends, the books of accounts and about the meeting, members and the winding up process.s

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the concept of company, its types, formation of a company and documents needed for it
CO2	Explain prospectus, its types and the process for issue of prospectus and securities and also gain knowledge on LODR
CO3	Get an insight on share capital, its types and its abstractions
CO4	Demonstrate the concept of Company Management and its process and also about the process of issue of dividend. Understand the book of accounts, financial statements and concepts regarding auditor
CO5	Conceptualisation meeting and members and illustrate winding up process

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	2	1	1	3	2	2	3	1	3	3	3
CO2	2	3	2	1	3	1	1	3	1	2	3	2
CO3	3	2	1	2	2	2	1	3	2	3	3	3
CO4	3	1	2	3	3	1	2	3	1	2	2	3
CO5	3	2	2	2	3	2	2	3	2	2	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Introduction- The Companies Act 2013 – Applicability Definition of Company – Characteristics – Kinds of Companies [including key amendments such as One person company, Small company, Dormant company, Associate company, Producer company], Introduction to Limited Liability Partnership – Distinction between LLP and Company. Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – promotion and commencement Memorandum of Association [MoA] & Articles of Association [AoA] - Doctrine of Constructive Notice- MoA Clauses - Alteration - Doctrine of Ultra Vires AoA – Contents –Alterations – Doctrine of Indoor Management – Distinction between MoA & AoA.</p>	20	CO1
II	<p>Prospectus –contents – Shelf Prospectus - Red herring prospectus – Abridged Prospectus- Golden rule of Legacy- Mis-statement in prospectus and their consequences Issue of securities- Public offer and private placement- Dematerialization & Dematerialization of securities- Allotment of Securities- Legal provisions governing allotment- Effect of irregular allotment- Share certificate and importance – Overview of Listing of securities and Listing , Obligatory and Disclosure Requirements [LODR]</p>	20	CO2
III	<p>Share Capital – Classification – Kinds of shares – Issue of shares at a premium, Prohibition of issue of shares at discount – Issue of sweat equity shares - Buy Back - Transfer and Transmission of shares- Procedure for transfer- Grounds for transmission- Distinction between transfer and transmission. Borrowing- Power of Company to borrow – Types of borrowing – <i>Ultra Vires</i> Borrowing – Debenture – Definition – Types – Difference between Debentures and Shares.</p>	10	CO3
IV	<p>Company management – Appointment of Key managerial personnel- Directors – Independent Directors – Women directors – DIN (Director Identification Number) – Disqualification – Maximum no. of directorship- duties – vacation – Resignation – Removal – Annual KYC of Directors [DIR-3 KYC] Dividend – Definition – Interest & Dividend- Types of Dividend-</p>	10	CO4

	Provisions relating to declaration of dividend. Books of accounts – Legal Provisions- Financial year- Financial Statements – Annual Return –Statutory books – Auditor – Qualification & Disqualification – Appointment – Powers and duties – Rights- Audit as per Companies Act – Statutory, Cost audit, Internal audit – Overview of National Financial Reporting Authority [NFRA].		
V	Meeting- Annual General Meetings - Extra Ordinary General Meeting – Board meeting –Virtual meetings- Notice – Quorum- Chairman of the meeting - Proxy - Voting and Poll -Resolution types – Minutes Member of a company –Modes of acquiring membership – Cessation of membership- Rights and liabilities of members. Winding up – Modes of winding up – Voluntary Liquidation process.	15	CO5

TEXT BOOK:

1. Kapoor, N. D. (2020) Company Law and Secretarial Practice. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-167-7)
2. Shukla, S. M., & Jain, K. (2021) Company Law and Secretarial Practice. Sahitya Bhawan Publications, India. (ISBN: 978-81-9523-155-3)
3. Gogna, P. P. S. (2016) A Textbook of Company Law. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-120-2)
4. ICSI (2020). Company law Study Material for Executive Programme. Institute of Company Secretaries of India, New Delhi, India.
5. ICSI (2020). Company law Study Material for Professional Programme. Institute of Company Secretaries of India, New Delhi, India.

REFERENCE BOOKS:

1. Taxmann (2021) Companies Act 2013 – As Amended by the Companies (Amendment) Act 2020. Taxmann's Publications, New Delhi, India. (ISBN: 978-93-9058-594-6)
2. Gaffoor, P. M. S., & Thothadri, S. (2014) Company Law & Secretarial Practice II. Vijay Nicole Imprints Publication, Chennai, Tamil Nadu, India. (ISBN: 978-81-8209-368-3)

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. ICSI Study Material for IBC - <https://www.icsi.edu/media/webmodules/CompanyLaw.pdf>

Course Title: CORE XII - BUSINESS COMMUNICATION

Course Code : 45414	Credits : 4
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to improve his verbal and written communication skills and train and familiar for various business correspondents and Business Reports preparation.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the concept of Business Communication and Skills, Introducing the Business Letter Structure
CO2	Develop an understanding about Trade Enquiries and replies, Orders, Complaints, and Settlement, Circular, and Collection Letters and Application for Appointment Along with Resume
CO3	Build Knowledge on Internal Correspondence of the Organization.
CO4	Build Knowledge on Corporate Correspondence
CO5	Prepare and Familiar with various Reports of the Organization and understand the importance of role of technology in Business Correspondence

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	2	1	2	2	1	2	2	1	2	1	1
CO2	2	1	2	3	1	1	2	2	1	2	2	2
CO3	2	2	2	3	1	2	2	2	1	2	3	2
CO4	2	2	2	3	1	2	2	2	1	3	3	3
CO5	2	2	3	3	2	2	2	2	1	3	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Business communication – meaning – importance – types – directions – network – process – barriers to effective communication – importance of interpersonal skills, listing skills and emotional intelligence in workplace Layout of business letter – structure of business letter – Date, Salutation, Subject, Body, complementary close, enclosures- Essentials of good business letter	12	CO1
II	Trade enquiries and replies - quotations - Orders - Complaints and Settlement Trade references and status enquiries – collection Letters - Circular letters, Application for appointments and resume.	20	CO2
III	Internal Correspondence – circular, notices, note preparation, announcements, memo, press release Communication before and after meeting – notice and agenda, minutes – Do’s and Don’ts while drafting minutes	16	CO3
IV	Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others [Special reference to disclosure requirements under relevant statutes].	17	CO4
V	Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Role of technology in Business Correspondence – E-mail- writing effective emails, tips and conventions of mail, Social media communication – ethics and limitations.	10	CO5

TEXT BOOKS:

1. Pal, Rajendra., & Korlahalli, J. S. (2016) Essentials of Business Communication. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-729-4)
2. Raghunathan, N. S., & Santhanam, B. (2019) Business Communication, Margham Publications, Chennai, Tamil Nadu, India.
3. Raman, Meenakshi., & Singh, Prakash. (2019) Business Communication. 2nd Ed. Oxford University Press, US. (ISBN: 978-01-9807-705-3)
4. Kalia, Shalini., & Agarwal, Shailja. (2019) Business Communication - A Practice Oriented Approach. Wiley Education, New Delhi, India. (ISBN: 978-81-2655-479-9)
5. Taylor, S. (2005). Communication for Business. New Delhi, India: Pearson India Education Services.
6. Nawal, M. (2020). Business Communication. New Delhi, India: Cengage
7. Rath,P., Shalini,K.&Ray,D.(2018).CorporateCommunication.NewDelhi,India:Cengage

REFERENCE BOOKS:

1. Chaturvedi, P. D. & Chaturvedi, Mukesh. (2020) The Art and Science of Business Communication: Skills, Concepts, Cases and Applications. Pearson Education, New Delhi, India. (ISBN: 978-93-3258-738-0)
2. Jain,N. & Mukherji,S. (2020). Effective Business Communication. New Delhi, India: McGraw Hill India Pvt. Ltd.
3. Mohan, K. Mohan, R.C. & Nirban, V.S. (2020). Business Correspondence & Report Writing. New Delhi, India: McGraw Hill India Pvt. Ltd.
4. Rai, U. & Rai, S.M. (2019). Business Communication. Mumbai, India: Himalaya Publishing Pvt. Ltd.
5. Bovee, C.L., Thill, J.V. & Raina, R.L. (2018). Business Communication Today. New Delhi, Pearson India Education Services

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. www.businesscommunication.org

Course Title: ALLIED IV- BUSINESS STATISTICS & OPERATIONS RESEARCH – II

Course Code : 36215	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to demonstrate knowledge on applications of statistics in business operation and experience the use of statistical tools to make scientific decisions in uncertain business environment

Course Outcomes: At the end of the course, the student will be able to:

CO1	Explain the term time series Classify the various components of time series and analyze the seasonal and cyclical pattern in series of time.
CO2	Interpret indices to identify trends in a data set. Construct simple and weighted price, quantity and value indices and use the consumer price index to determine the purchasing power
CO3	Explain basic probability axioms and rules. Calculate probabilities by using addition and multiplication law, with the terms independent and mutually exclusive events. Apply Bayes' Theorem to solve real world events
CO4	Explain the Transportation problem & formulate it as LPP to solve the problem Determine an assignment problem as a special case of LPP and evaluate using Hungarian Method
CO5	Define various terms and rules used in the Theory of Games. Identify strategic situations and represent them as games. Compute general solution of m x n rectangular games. Demonstrate graphical solution for m x 2 and 2 x n games

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	3	3	3	3	3	2	3	3	3	3	2
CO2	2	3	3	3	3	3	2	3	3	3	3	2
CO3	2	3	3	3	3	3	2	3	3	3	3	2
CO4	2	3	3	3	3	3	2	3	3	3	3	2
CO5	2	3	3	3	3	3	2	3	3	3	3	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Time Series Analysis – Trend – Seasonal Variation – Cyclical variations	12	CO1
II	Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index	12	CO2
III	Probability – Addition and Multiplication Theorem – Conditional probability – Bayes' Theorem (without proof) – Simple problems	12	CO3
IV	Assignment and Transportation Problems	12	CO4
V	Game Theory - Games with saddle – Dominance – Graphical Method	12	CO5

TEXT BOOKS:

1. Dr. Vittal, P.R. (2012). *Business Statistics and Operations Research*. Chennai, India: Margham Publications
2. Dr. Rajagopalan, S.P. & Dr. Sattanathan, R. *Business Statistics and Operations Research*. New Delhi, India: McGraw Hill (India) Pvt.Ltd
3. Gupta, C.B. (2004). *An Introduction to Statistical Methods*. New Delhi, India: S. Chand Publishers

REFERENCEBOOKS:

1. Dr. Gupta, S.P. & Gupta, V. (2004). *An Introduction to Statistical Methods*. New Delhi, India: S. Chand Publishing
2. Gupta, P.K. & Hira, D.S. (2012). *Introduction to Operations Research*, New Delhi, India: S. Chand Publishing

Note: Latest Edition of the reading to be used.

FIFTH SEMESTER
SYLLABUS
OF
B. COM (ACCOUNTING & FINANCE)

SEMESTER V

Course Title: CORE XIII - BASICS OF COST ACCOUNTING

Course Code : 45515	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to possess in-depth knowledge about the basic cost concepts and its objectives, apply cost control and reduction techniques in practical, determine stock levels for efficient materials management, compute labour costs, analyze the implication of overheads and their effective apportionment, prepare the cost ledger and reconcile the cost and financial statements.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Demonstrate the basic concept of cost and cost accounting and how to compute the cost of a product by preparing a cost sheet and quotation for a production industry.
CO2	Discover the need for fixing stock levels for production and its computation. Prepare stores ledger to value of closing stock and the cost of goods sold or sent for production
CO3	Understand the different wage payment systems and their computation, the concept of labour cost and labour turnover and their computation
CO4	Develop knowledge regarding overheads and the concept of allocation and apportionment of overheads to various departments on a suitable basis.
CO5	Create cost ledger and identify the reasons for disagreement of profit and prepare the reconciliation statement

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	1	2	3	3	2	2	2	3	2	3	2	2
CO2	2	2	2	3	1	3	1	2	2	1	2	1
CO3	3	3	2	3	2	2	1	2	2	2	1	1
CO4	2	2	3	3	1	1	1	2	3	3	2	1
CO5	-	1	3	3	1	2	1	2	1	3	2	1

MODULE	CONTENTS OF MODULE	Hours	COs
I	CAS-1: Meaning, nature and scope of Cost Accounting, Cost analysis , Concepts and Classifications, Differences between Cost and Management accounting, Cost and Financial accounting, Cost control and Cost reduction: Meaning, Importance and Distinction-Techniques of cost control – Cost Sheet: Purpose, Preparation of cost sheet, tender and quotation	20	CO1
II	CAS-6: Material purchase control: Level, aspects, need and essentials of material control - Stock level determination - Maximum, Minimum, Reorder, Danger and Average - Stores control - Stores Department, EOQ, Stores records, ABC analysis, VED analysis - Material costing: Issue of materials: FIFO, LIFO, Weighted Average Method – Other methods: HIFO, Simple Average Method, Market price, Base stock method and Standard Price method	20	CO2
III	CAS-7: Labour: Essentials of a good wage system, Methods of Wage Payment: Time Rate, Piece Rate, Taylor, Halsey and Rowan - Different types of Bonus plan: Gantt's task and bonus plan, Merricks multiple piece rate system - Causes of Labour Turnover, Methods of calculating labour turnover: Separation method, Replacement and Flux method - Methods of reducing labour turnover	20	CO3
IV	CAS-3: Overheads: Meaning and Definition, Importance of overhead costs, Classification of overhead costs, Codification of overheads – Departmentalisation of overheads – Methods of apportionment of overheads: Primary and Secondary apportionment – Under-absorption and over-absorption of overheads - Machine hour rate: Meaning, Importance and Computation	15	CO4
V	Preparation of cost ledger – Integral & Non-Integral Accounts - Reconciliation of Cost and Financial Accounts	15	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

1. Khan, M.Y. & Jain, P.K. (2017). *Cost Accounting*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.
2. Maheswari, S.N. & Mittal, S.N (2021). *Cost Accounting Principles and Practice*. New Delhi, India: Shree Mahavir Book Depot
3. Lal, J. & Srivastava, S. (2020). *Cost Accounting*. New Delhi, India: McGraw Hill (India)Pvt. Ltd

REFERENCE BOOKS:

1. Reddy, T.S. & Hariprasad Reddy, Y.T. (2020). *Cost Accounting*, Chennai, India: Margham Publications
2. Jain, S.P & Narang, K. L. (2019). *Cost Accounting*. New Delhi, India: Kalyani Publications
3. Singh, M. & Chauhan, M. (2020). *Cost Accounting*. Mumbai, India: Himalaya Publishing House.
4. Dr. Gupta, S., Dr. Reeta & Dr. Rao, R.P. (2020). *Cost Accounting*. New Delhi: India: Sultan Chand & Sons

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. www.cost-accounting-info.com
2. www.introtocost.info
3. <https://fasab.gov/resources/managerial-cost-accounting-resources>

Course Title: CORE XIV- INCOME TAX LAW AND PRACTICE - I

Course Code : 45516	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be introduced to the basic concepts of income tax and its provisions and its application under various heads of income

Course Outcomes: At the end of the course, the student will be able to:

CO1	Examine the basic concepts of relating to rate of tax liability and understand the basic concepts of income tax, total income and the different heads of income
CO2	Apply and practice the computation of salary income
CO3	Compute the gross annual value of house property and its computation under different circumstances.
CO4	Define the allowable and non-allowable expenses and provisions relating to income from business & profession
CO5	Define income tax authorities and their role and understand the different forms of assessment

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	2	1	2	1	2	2	2	1	3	3	1
CO2	3	2	2	3	3	2	3	1	1	2	3	1
CO3	2	1	2	3	2	1	2	1	2	3	2	1
CO4	3	3	3	3	3	1	2	2	3	2	1	3
CO5	3	3	1	1	3	1	2	1	1	1	3	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Income Tax Act 1961 - Definition - Income, Person, Assessee, Assessment Year and Previous Year - Residential Status [Sec. 6] – Incidence of Tax [Sec. 5]-Incomes exempt from Tax [Sec. 10]- Heads of income [Sec. 14]- Gross Total income [Sec.80B (5)]- Agricultural income and its impact on income tax computation.	12	CO1
II	Income from Salaries - Salaries- Basic elements of salary- Definition [Sec.17(1)]– Basis of charge [sec. 15]- Tax treatment of Provident Fund, Gratuity, Leave salary encashment, Commutation of pension, Allowances, Perquisites, Profit in lieu of salary Sec.17(3) – Deduction under Sec.16 - Computation of income from salary	33	CO2
III	Income from House property - House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec23(2)(a)] - Unoccupied property [Sec23(2)(b)]- Deductions from house property [Sec. 24] – Recovery of unrealized rent and arrears rent [Sec. 25 A]– Treatment of Loss from house property under various circumstances.	20	CO3
IV	Income from business/Profession - Meaning of business and Profession- Chargeability [Sec.28]- Computation of profits and gains of business and profession – Admissible deductions [Sec. 30, 31] – Specific Disallowances – Depreciation [Sec.32] – Treatment of Loss under business and profession.	20	CO4
V	Central Board of Direct Taxes [CDBT] – Powers of Board, Income tax authorities – Role and Powers – Types of Assessment [Self-Assessment, Best Judgement Assessment, Scrutiny and Re-assessment] - Procedure for assessment – PAN (Permanent Account Number).	5	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Dr. Singhania, V.K., *Students' Guide to Income Tax*. New Delhi. Taxman Publications
2. Dr. Mehrotra, H.C. & Dr. Goyal, S.P. *Income Tax Law & Accounts*. Agra. Sahitya Bhavan Publications.
3. Gaur, V.P. & Narang, D.B. *Income Tax Law & Practice*. New Delhi. Kalyani Publishers.
4. Mittal, Preeti Rani., & Bansal, Anshika. (2021) *Income Tax - Law and Practice*, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
5. Reddy, T.S. & Reddy, Y.H. *Income Tax Theory, Law & Practice*, Chennai. Margham Publications.

Course Title: CORE XV - MANAGEMENT ACCOUNTING

Course Code : 45517	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to grasp concepts related to decision-making, planning, and control, which are essential skills for effective management in various organizational settings.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Recall the importance of basic concepts of management accounting and develop skills to analyze and interpret various tools of financial statements.
CO2	Apply the different types of ratios to interpret financial data's and make informed decisions to optimize profitability, liquidity, solvency, and efficiency of company.
CO3	Analyze cash management, investment strategies, financing options, cash flow adequacy and overall financial planning through cash flow statements
CO4	Provide knowledge about budget, budgetary control and Standard costing to prepare various forms of budget for the business and to achieve a desired cost objective.
CO5	Enhance the knowledge to prepare Cost-volume Profit techniques and to determine optimal managerial decisions like make or buy decisions, shut down or continue.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	1	2	3	3	2	2	1	3	1	1	2	1
CO2	1	2	2	2	2	3	3	2	2	2	1	2
CO3	2	1	2	2	1	3	2	3	2	2	3	2
CO4	3	1	3	2	2	1	2	2	3	3	3	3
CO5	2	2	3	2	2	3	1	1	1	2	2	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Management Accounting – Meaning, Objectives, Functions, Significance and Limitations – Relationship between Management Accounting, Cost Accounting & Financial Accounting. Analysis and interpretation of Financial Statements- nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.	17	CO1
II	Ratio analysis - interpretation , benefits and limitations. Classification of ratios – based on purpose, user, financial statements Computation of ratios including preparation of Income Statement and Balance sheet Liquidity/ Solvency , [Current ratio, Quick ratio, Absolute liquidity ratio, Fixed Assets ratio, Debt- Equity Ratio, Proprietary ratio, Capital Gearing ratio] Profitability – Return on Capital Employed [ROCE]- Return on shareholder’s funds, Return on Equity Shareholder’s funds, Return on Total Assets, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Earnings per Share [EPS], Price – Earnings Ratio [P/E Ratio], Pay-out ratio, Retained earning ratio, Dividend yield ratio, Interest Service coverage ratio, Debt service coverage ratio Turnover – Stock turnover, Debtors turnover, Creditors turnover, Fixed Assets turnover, Working capital turnover.	23	CO2
III	Cash Flow Statement (As per AS 3) – Objectives and Importance – Calculation of Cash from Operations – Preparation of Cash flow statement [Operating, Investing and Financing activity] under Indirect method.	15	CO3
IV	Budget and budgetary control - meaning, objectives, merits - Types of budgets- Preparation of Functional budgets [Material Procurement, Raw Materials Purchase Budget, Production, Production Cost Budget Sales, Overheads (Manufacturing OH, Sales OH), Cash], Fixed and flexible budgets- Introduction to Zero based budgeting [ZBB] Standard Costing – Meaning, Importance, Standard Costing Vs. Budgetary control, Advantages of Standard Costing – Computation of Material [Total, Price and Usage] and Labour	20	CO4

	[Total, Rate and Efficiency] Variances ONLY		
V	<p>Marginal Costing – Definition- Techniques- Cost Volume Profit Analysis - Break-Even Analysis - Break Even Chart - Differences between Absorption Costing and Marginal Costing- Determination of Cost and profit under Absorption Costing and Marginal Costing.</p> <p>Applications of Marginal Costing in Decision Making – Pricing Decision, Make or Buy, Accept or Reject Order, Key Factor analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.</p>	15	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Reddy, T.S., & Reddy, Y.H., (2020) *Management Accounting*. Chennai, India: Margham Publications
2. Gupta S.K., Sharma R.K., Gupta N. (2019). *Management Accounting - Principles and Practice*. Chennai, India: Kalyani Publishers

REFERENCE BOOKS:

1. Khan, M. Y. & Jain, P. K. (2017). *Management accounting: Text, problems and cases*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.
2. Jain, S.P. & Narang, K.L. (2011). *Cost & Management Accounting*. Chennai, India: Kalyani Publishers
3. Arora, M.N. (2021). *A Text Book of Cost & Management Accounting*. New Delhi, India: S. Chand Publishing

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-April-2021.pdf>
2. <https://www.pdfdrive.com/management-accounting-books.html>

Course Title: CORE XVI: GOODS & SERVICE TAX AND CUSTOMS LAW

Course Code : 45518	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will be able to acquire knowledge on the concept of goods and service tax, and customs law, its implementation and applications in the current business environment and its registration and payment procedures through the electronic ledger.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the concept of GST, implementation of GST in India and Concept of Supply
CO2	Build knowledge on Place, Time and Value of Supply and Taxability of E-Commerce, OIDAR Services and Reverse Charge Mechanism.
CO3	Classify the Goods and services exempted from tax and understand the procedures of registration and collection of tax, knowledge about Input Tax credit, and understand the procedure of GST return filling.
CO4	Understand the concept of Customs law, Types of Custom Duty, and Procedure for Assessment of Customs duty.
CO5	Understand the Customs Procedure, Export, and Import Procedure

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	2	2	1	2	2	2	3	2	2	1
CO2	3	3	2	3	1	2	3	3	3	2	3	2
CO3	3	3	2	3	2	3	3	3	3	3	3	2
CO4	3	3	1	2	1	2	2	2	2	2	2	1
CO5	3	3	2	2	1	2	3	3	3	2	3	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST- GST Council – Composition and Powers – GSTN – Role of GSTN in Front End and Back End Interface. Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act)	15	CO1
II	Place of supply, Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act), Important Terminologies – Harmonized System of Nomenclature [HSN], Services Accounting Code [SAC] Overview of Taxability of E-Commerce Operators and OIDAR Services, Reverse charge mechanism, E-invoicing, and E-way Bill [Problems relating to Time of Supply, Place of Supply and Value of Supply]	20	CO2
III	Input Tax Credit [ITC] – Eligibility and conditions – Registration [Normal and Composition] – Persons liable for registration – Procedure for registration- Amendment of registration- Cancellation of registration - Tax invoice, Credit and Debit Notes, Accounts and Records – Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Furnishing of returns - Returns – GSTR 1- Furnishing details of outward supplies – GSTR2A & 2B, GSTR 3B, GSTR9, GSTR 9C. [Problems relating to Computation of Input Tax Credit]	25	CO3
IV	Basic Concepts- Important Definitions, Territorial Waters, High Seas- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods, Procedure for Assessment of Customs duty	15	CO4
V	Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions	15	CO5

PROPORTION OF THEORY WILL BE 80% AND PRACTICAL 20%

TEXT BOOK:

1. Reddy, T.S. & Murthy, A. (2019). *Business Taxation (Goods & Service Tax-GST)*. Chennai, India: Margham Publishers.
2. Datey V S. & Sachdeva, K. (2018), *Principles of GST and Customs Law*. Chennai, India: Taxmann Publications
3. Saha, R.G., Dr. Shah, D. & Dr. Usha Devi, N. (2020). *GST (Indirect Taxes)*. Mumbai, India: Himalaya Publishing House

REFERENCE BOOK:

1. Dr. Mehrotra, H.C. & Prof. Agarwal, V.P.(2018). *Goods & Service Tax (GST)*. Agra, India: Sahitya Bhavan Publication
2. Bansal, K. M. (2021). *GST & Customs Law*. Chennai, India: Taxmann Publication.
3. Dr. Varadharaj, S. (2019) *Indirect Taxation (GST and Customs)*. Chennai: India. Sri Rudhra Learning.

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2021.pdf>
2. <https://www.icsi.edu/media/webmodules/Reading%20Material%20Indirect%20Tax.pdf>
3. https://www.researchgate.net/publication/333448381_indirect_tax_GST_book/link/5cee5bb2a6fdcc18c8e9b70f/download

Course Title: ELECTIVE I (OPEN): (A) INTERNATIONAL BUSINESS

Course Code : 45519 (A)	Credits : 5
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to gain knowledge about the international business environment, principles and theories of international trade, and assess various international business avenues, financial markets and global financial transactions.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the international business environment and justify the need for globalization
CO2	Identify the modes of entry into international business and explore the international business opportunities
CO3	Describe the international trade theories, concepts and functional framework of international business organizations
CO4	Develop in depth knowledge regarding export-import policies and carry out the documentation process
CO5	Organize the information for international finance and identify the modes of payment in international trade

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	1	2	3	1	1	3	3	1	-	2
CO2	3	3	2	1	3	2	1	3	2	3	2	3
CO3	1	1	1	1	-	1	1	1	-	2	1	-
CO4	2	1	3	2	3	1	2	3	1	3	1	3
CO5	2	2	2	2	2	1	1	2	3	3	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	International Business Environment: International Business: Meaning, Nature, Concept – Micro and Macro Environment, STEEPLE/PESTLE analysis – Globalization: Meaning and implications, Drivers of Globalization, The Globalization Debate: Arguments for and against – Multinational Corporations - EPRG Model	10	CO1
II	International Business Avenues: Differences between Domestic and International Business-Different Modes of entry into International Markets, Factors, Types: Indirect and Direct Exports, Production Abroad, Assembly/Contract Manufacturing, Licensing, Franchising, Joint Ventures, Mergers & Acquisitions, Wholly owned subsidiary.	15	CO2
III	Introduction to International Business Theories: Theory of Mercantilism: Absolute Advantage, Comparative Advantage, Hecksher-Ohlin Theory, The New Product Life Cycle Theory, The New Trade Theory, Porter’s Diamond Model-Tariff & Non-tariff barriers International Business Organizations: GATT, WTO, TRIPS, TRIMS, GATS	15	CO3
IV	Overview of Export & Import: India’s Export-Import (EXIM) Policy - Promotional Measures - Export-oriented-Units (EOUs) - Deemed Exports - Export-Import Documentation	20	CO4
V	International Financial market: International Financial Markets: Equity, Debt, Foreign Exchange, Commodities, Derivatives, FDIs, FIIs - Role of Banks in Global Financial Transactions - Modes of Payment in International Trade: NOSTRO, VOSTRO, SWIFT & CHIPS	15	CO5

TEXT BOOK:

1. Cherunilam, F. (2019). *International Business Text and cases*. Mumbai, India: Himalaya Publishing House
2. Verma,S.(2021).*International Business*. New Delhi,India: Pearson India Education Services

REFERENCE BOOKS:

1. Subba Rao, P. (2019). *International Business (Text and cases)*. Mumbai, India: Himalaya Publishing House.
2. Jeevanandham, C. (2020). *Foreign Exchange and Risk Management*. New Delhi, India: S. Chand & Sons.
3. Krugman, P. R., Obstfeld, M. & Melitz, M. J. (2018). *International trade: theory and policy*. New Delhi, India: Pearson India Education Services.

Note: Latest Edition of the reading to be

used. WEB RESOURCES

1. www.fte.org
2. www.lpude.in
3. www.open.umn.edu

Course Title: ELECTIVE I: (B) CORPORATE DECISION MAKING

Course Code : 45519 (B)	Credits : 5
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will be able to gain insight into the key aspects of corporate finance, corporate governance, ethics and corporate social responsibility, restructuring methods and ways of raising finance in the international markets

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the various sources & underlying principles of corporate finance and its importance in the corporate world, determine the main constituents and the benefits of corporate governance and the ethical issues in finance and summarize and elaborate the importance of corporate social responsibility in business
CO2	Explain the need for and importance of corporate financial planning and determine the factors affecting financial plans
CO3	Understand the meaning of and reasons for corporate restructuring and outline its various types
CO4	Outline the various types of financial restructuring and point out their benefits and drawbacks
CO5	Explain the functioning of International Financial Market and gain knowledge about the various financial instruments traded in International Financial Market

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	-	2	3	3	2	2	1	1	-	2	1	3
CO2	-	3	3	2	2	2	1	2	2	2	1	3
CO3	-	3	2	3	2	2	1	2	3	2	2	3
CO4	-	2	3	3	2	2	1	2	1	2	2	3
CO5	-	3	3	3	2	2	1	3	2	3	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Corporate Finance – Nature, Importance, Objectives of Corporate Finance - Functions of Finance Manager - Shareholder Wealth Maximization - Agency Problems - Corporate Governance: Meaning, Origin, Objectives and Benefits of Corporate governance, Fundamental Pillars of Corporate Governance - Business Ethics, Ethical issues in Finance - Corporate Social Responsibility: Concept, Significance, CSR provisions under the Companies Act 2013 - Social Audit - Ethical Investing</p>	20	CO1
II	<p>Corporate Financial Planning - Meaning, Definition, Objectives, Characteristics, Scope, Factors affecting financial planning, Essentials of a sound financial plan, Importance, Need, Problems in Corporate Financial Planning - Overtrading and Undertrading: Meaning, Causes, Symptoms, Consequences and remedies - Over and Under Capitalization: Meaning, Causes, Consequences & Remedies, Comparison of over and under capitalization.</p>	20	CO2
III	<p>Corporate Restructuring – Meaning, Reasons for corporate restructuring, Types of corporate restructuring: Stock swaps, Merger & its types, Shell company, Acquisitions including Cross-border Acquisitions, Joint venture, Strategic Alliance, Disinvestment, Spin-off, Demerger, Slump sale, Franchising, Takeovers, Divestiture - Anti-takeover strategies: Greenmail, Golden Parachute, White Knight, Poison Pills, Macaroni Defense, Shark repellents, People Poison Pill – Corporate failures</p>	20	CO3
IV	<p>Financial Restructuring - Meaning, Reasons, Components - Stock Split: Meaning, Objectives, Advantages and Disadvantages - Debt Consolidation and Corporate Debt Restructuring (CDR): Meaning, Differences and Similarities - Cancellation of Paid-up Capital - Leveraged Buyouts: Meaning, Characteristics, Types, Advantages and Disadvantages</p>	10	CO4
V	<p>International Finance - Basic concepts of International Money Market – International Currency Markets - International Credit Markets – Foreign Bonds & Eurobonds – Features - FCCBs, FRNs issued by Indian Companies, International Equities: FIIs, FDIs, ADR, GDR</p>	20	CO5

REFERENCE BOOKS:

1. Angelo Corelli. (2018). *Analytical Corporate Finance*. Berlin, Germany: Springer International Publishing
2. Richard, A. B., Stewart, C. M., Franklin, A. & Pitabas, M. (2018). *Principles of Corporate Finance*. New Delhi, India: McGraw-Hill Education.
3. Pilbeam, Keith. (2013). *International Finance*. London, UK: Palgrave Macmillan
4. Shapiro, A. C. & Hanouna, P. (2019). *Multinational Financial Management*. New Delhi, India: Wiley India Private Limited
5. Apte, P.G. (2006). *International Financial Management*, New Delhi, India: McGraw Hill (India) Pvt. Ltd.
6. Berk, J. & DeMarzo, P. (2019). *Corporate Finance*. London, UK: Pearson Education
7. Ross, S. A. (2018). *Fundamentals of Corporate Finance*. New York, USA: McGraw-Hill Education
8. Apte, P.G. (2020). *International Financial Management*. New Delhi, India: McGraw Hill (India) Pvt. Ltd

Note: Latest Edition of the Reading to be used.

WEB RESOURCES

1. <https://www.pdfdrive.com/corporate-finance-corporate-finance-theory-and-practice-e158788603.html>
2. <https://www.pdfdrive.com/corporate-finance-principles-practice-e16763353.html>

Course Title: ELECTIVE III: (C) HUMAN RESOURCE MANAGEMENT

Course Code : 45519 (C)	Credits : 5
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

This course will facilitate the student to gain knowledge on the concept of human resources and methods to make optimum use of human capital and also explore the knowledge of recent trends such as E HRM, Human Resource Audit and their contemporary issues.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the basic concept of human resource management and its evolution and challenges
CO2	Articulate human resource planning using quantitative and qualitative dimensions
CO3	List the methods of training and explain its role towards human resource development
CO4	Explain performance appraisal methods and their link with compensation.
CO5	Understand the concept of employee health, safety, digital HRM and the welfare measures of the employees.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	1	1	1	1	1	1	1	2	3	-	1	3
CO2	3	1	1	1	1	3	1	3	2	3	-	3
CO3	3	1	1	1	2	3	3	2	1	2	1	3
CO4	3	1	1	1	2	3	3	3	2	1	2	2
CO5	3	2	2	2	2	3	3	3	2	3	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Human Resource Management - Concept and functions, Role, Status and competencies of HR manager , HR policies, Evolution of HRM, Emerging challenges of Human Resource Management - Workforce diversity, Empowerment, Downsizing, VRS, Work Life Balance	15	CO1
II	Human Resource Planning - Quantitative and qualitative dimensions, Job analysis – Job description & job specification – Recruitment, concept & sources – Selection, concept & process - Test & interview – Placement - Induction & socialization, Retention - Artificial Intelligence in Talent Acquisition: Meaning, Role, Benefits, Application and Challenges of AI based Recruitment.	15	CO2
III	Training and Development - Concept and importance, Role specific and competency-based training, Training and development methods: Apprenticeship, Understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Sensitivity Training, In-basket, Management Games, Conferences and Seminars, Coaching and Mentoring, Management Development Programs, Training Process Outsourcing	20	CO3
IV	Performance appraisal & Employee Engagement Performance appraisal: Nature, objectives and process, Performance management, Methods of Performance Appraisal, Potential appraisal, Employee counseling, Job changes - Transfers and promotions - Human Resource Audit – Compensation, Concept and policies, Base & supplementary compensation, Individual, group & organization incentive plans, Fringe benefits, Performance linked compensation, Employee Stock Option, Pay Band Compensation System, Job Evaluation Employee Engagement: Meaning, Definition, Types, Importance, Factors; Benefits, Impact on performance, Methods to promote employee engagement.	20	CO4
V	Employee Health and Safety; - Employee welfare - Social Security (excluding legal provisions) - Employer-employee relations: An overview, Grievance handling & redressal - Industrial disputes, Causes & Settlement machinery - Digital HRM – Digital Workforce - Human Resource Information System & Digital HRM – Artificial Intelligence in Talent Acquisition - Impact of HRM practices on organizational performance - HR Audit, Contemporary issues in Human Resource Management	20	CO5

TEXT BOOK:

1. Khanka, S.S. (2019). *Human Resource Management – Text and Cases*. New Delhi, India: S. Chand Publishing.
2. Durai, P. (2020). *Human Resource Management* New Delhi, India: Pearson India Education Services.
3. Dr. Jayashankar, J. (2013). *Human Resource Management*, Chennai:India, Margham Publications.

REFERENCE BOOKS

1. Rao, V.S.P. (2020). *Human Resource Management*. Chennai, India: Taxmann Publications
2. Aswathappa, K. (2017). *Human Resource Management Text and Case*. New Delhi, India: McGraw Hill (India) Pvt. Ltd
3. Gupta, S.K. & Joshi, R. (2020). *Fundamentals of Human Resource Management*. Chennai, India: Kalyani Publishers.

Note: Latest Edition of the reading to be used

WEB RESOURCES

1. https://www.researchgate.net/publication/305954894_Human_Resource_Management_Theory_and_Practice/link/57a740ce08aee07544c130bd/download
2. http://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf
3. <https://brauss.in/hrm-basic-notes.pdf>

SIXTH SEMESTER
SYLLABUS
OF
B. COM (ACCOUNTING & FINANCE)

Course Title: CORE XVII: AUDITING & ASSURANCE

Course Code : 45620	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking up this course the students will be able to understand the fundamental auditing concepts and procedures and the application of auditing standards, role of an auditor and his appointment procedure and also gain knowledge on preparation of audit report, audit of items of financial statement

Course Outcomes: At the end of the course, the student will be able to:

CO1	Articulate knowledge of fundamental audit concepts, audit documentation and application of technology in audit.
CO2	Comprehend important standards on Auditing and assimilate the terms in audit engagement
CO3	Pronounce the qualification for a company auditor, rights and duties and CARO requirements
CO4	Develop an understanding of audit of financial items
CO5	Apply the knowledge on preparation of audit report and presentation

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	3	2	3	1	1	2	3	1	2	3	1
CO2	3	1	1	3	1	1	1	2	1	3	3	1
CO3	3	2	1	2	1	1	2	3	1	3	2	1
CO4	1	1	3	2	1	1	3	2	2	1	2	1
CO5	2	1	3	1	1	1	1	3	1	3	3	1

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit.</p> <p>Audit Engagement and Planning- Audit programme– Audit Documentation- Audit evidence– Audit notebook- Audit working papers.</p> <p>Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system.</p> <p>Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic audit- Corporate Governance audit- Social audit.</p>	18	CO1
II	<p>Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of Financial statements, SA 230- Audit documentation, SA 300- Planning an audit of Financial statements.</p>	22	CO2
III	<p>Company Auditor- Qualification and disqualification - Appointment of auditors – ceiling on the number of Auditor ship - Removal/ Resignation of auditor – Remuneration - Auditors lien – Rights, powers and Duties of auditors- Branch audit, Joint audit- CARO requirements.</p>	20	CO3
IV	<p>Audit of items of financial statements- Sale and service income, other income [Interest, rent, dividend, Net gain/ loss on sale of investments etc.], Purchases, employee benefit expenses, Finance cost, Depreciation and amortization, Other operating and Non-operating expenses.</p> <p>– Audit of share capital, reserves and surplus, Long term borrowings, Short term borrowings, Current liabilities and provisions, Property, plant and equipment, Loans and advances, Investments (Current and Non-Current), Current assets</p>	20	CO4

V	Audit Report – Preparation and Presentation- Basic elements- SA 700- Forming an opinion and reporting on financial statements, Types of Opinion- Modified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion. SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors' report- An overview of Independent auditor's report and its presentation.	10	CO5
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TEXT BOOKS:

1. Agarwal, O. P. (2014) Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5142-848-0)
2. Kumar, Pavan K. C. H. (2013) CA-IPCC Auditing and Assurance. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2199-830-7)
3. Saxena., Appannaiah., & Reddy. (2010) Auditing-I (Including Skill Development). Himalaya Publishing House, India. (ISBN: 978-93-5024-039-7)
4. Pagare, Dinkar. (2020). Principles and Practice of Auditing. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-170-7)
5. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. (2020) A Hand Book of Practical Auditing, 15th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2192-041-4)
6. Saxena, R. G. (2020) Principles and Practice of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-335-2)
7. Jena, Biswa Mohana., & Satapathy, Sanjay Kumar. (2019) Principles and Practices of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-421-2)
8. Natrajan, L. (2016) Practical Auditing. Margham Publications, Chennai, Tamil Nadu, India. (ISBN: 978-93-8324-276-4)
9. ICAI Study material on Auditing for intermediate Course

REFERENCE BOOKS

1. Zad, N. S. (2019) Company Accounts & Auditing Practices. Taxmann's Scanner Publication, India.
2. ICAI (2020) Auditing and Assurance - Study Material - Paper-6. The Institute of Chartered Accountants of India Publications, New Delhi, India.
3. Chhabra, Sanjay., Talukder, A. K., & Pandey, S. K. (2015) Advanced Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5202-282-3)

Note: Latest edition of the books to be referred

WEB RESOURCES

1. <https://www.tutorialspoint.com/auditing/>
2. <https://www.accountingnotes.net/auditing>
3. https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf
4. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf>
5. <https://www.icsi.edu/media/webmodules/publications/FULL%20FAA%20PDF.pdf>

Course Title: CORE XVIII: COSTING METHODS AND TECHNIQUES

Course Code : 45622	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to understand the costing procedures in various industries like job, process, contract and service and gain knowledge on the emerging trends in cost management and its applications.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the job costing procedures and determine the economic batch quantity
CO2	Identify the operating costing procedures in various service industries and Apply the operating cost techniques
CO3	Analyze the various industries using a process costing and prepare process accounts
CO4	Understand the contract costing system and ascertain notional profits for various contracts
CO5	Build knowledge regarding new costing techniques and apply those techniques for effective cost management

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	1	2	2	3	-	2	1	2	2	3	2	2
CO2	2	3	3	3	1	2	1	3	2	3	3	2
CO3	1	2	2	3	1	3	2	2	1	2	1	2
CO4	2	2	3	3	1	2	1	3	2	2	1	1
CO5	2	2	1	1	2	1	1	3	2	3	2	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Job & Batch Costing Job Costing: Meaning, Definition of job, Features, Objectives, Merits & demerits – Job Costing Procedures - Batch Costing: Meaning, Determination of Economic Batch Quantity (EBQ)	15	CO1
II	Operating Costing: Meaning, Application of operating costing method, Operating cost units – Operating costing in Transport, Power Supply, Cinema Theatre, Hospital and Lodging house.	15	CO2
III	Process Costing: Meaning of Process costing, Characteristic features, Types of industries using process costing, Advantages of process costing, Disadvantages of process costing–Difference between process costing & job costing - Important aspects of process costing – Process Losses-Normal, Abnormal loss & gain - Process a/c's involving two or three accounts - Scrap value (Excluding inter-process profits and equivalent production)	20	CO3
IV	Contract costing: Characteristic features of contracts and contract costing, System of contract costing - Recording of costs of a contract – Recording of value and profit on contracts – Profit/loss on contracts - Meaning of Notional profit, Computing notional profit based on different phases of completion-Meaning of escalation clause - Need and Importance	25	CO4
V	Emerging trends in cost accounting (Theory only): Target costing: Features, Advantages, Methodology, Methods of establishment of target costs – Activity Based Costing–Problems with traditional costing, concept and usefulness of activity based, cost allocation and stages under ABC - Life cycle: Meaning of life cycle, Characteristics of life cycle, Importance and benefits, Product life cycle costing concept	15	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

1. Khan, M.Y. & Jain, P.K. (2017). *Cost Accounting*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.
2. Maheswari, S.N. & Mittal, S.N (2021). *Cost Accounting Principles and Practice*. New Delhi, India: Shree Mahavir Book Depot

3. Lal, J. & Srivastava, S. (2020). *Cost Accounting*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.

REFERENCE BOOKS:

1. Reddy, T.S. & Hariprasad Reddy, Y.T. (2020). *Cost Accounting*, Chennai, India: Margham Publications
2. Jain, S.P & Narang, K. L. (2019). *Cost Accounting*. New Delhi, India: Kalyani Publications
3. Singh, M. & Chauhan, M. (2020). *Cost Accounting*. Mumbai, India: Himalaya Publishing House.
4. Dr. Gupta, S., Dr. Reeta & Dr. Rao, R.P. (2020). *Cost Accounting*. New Delhi: India: Sultan Chand & Sons

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. www.cost-accounting-info.com
2. www.introtocost.info
3. <https://fasab.gov/resources/managerial-cost-accounting-resources>

Course Title: CORE XIX: INCOME TAX LAW AND PRACTICE - II

Course Code : 45621	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course the student will be able to gain competence in computing total income and tax liability and to train them to file IT returns online.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Identify short term and long term capital gains and their related deductions
CO2	Explain the concept of income from other sources and their computation
CO3	List the procedures for set off and carry forward of losses
CO4	Apply and practice the permissible deductions from gross total income as per 80 C to 80 U and computation of tax liability
CO5	Define Tax deducted at Source and understand the assessment procedures of filing IT returns

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	1	1	3	3	1	1	2	2	1	3	2	2
CO2	2	1	2	3	1	1	2	1	1	1	2	2
CO3	1	2	2	3	2	1	1	3	2	2	3	3
CO4	3	3	3	3	3	2	2	1	2	2	2	2
CO5	3	2	3	3	3	1	3	1	1	1	2	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset- Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]– Treatment of Loss under Capital Gains.	25	CO1
II	Income from other sources - Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.	20	CO2
III	Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off & carry forward and Set-off of Losses.	20	CO3
IV	Deductions in respect of certain payments [Chapter VIA] – 80C, 80CCC, 80CCD (1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U – Deduction in respect of income – Simple problems pertaining to computation of tax payable [Individuals only] Computation of Tax payable under old regime and New Regime [Sec.115BAC]	20	CO4
V	Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment-meaning and process	5	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

1. Singhania, M. & Singhania, V.K. (2020). *Students' Guide to Income Tax*. New Delhi, India: Taxman Publications
2. Gaur, V.P. & Narang, D.B. (2020). *Income Tax Law & Practice*. New Delhi, India: Kalyani Publishers.

3. Reddy, T.S. & Reddy, Y.H. (2020). *Income Tax Theory, Law & Practice*, Chennai, India: Margham Publications.

REFERENCE BOOK:

1. Mehrotra, H.C. & Goyal, S.P. (2020). *Income Tax Law & Accounts*. Agra, India: Sahitya Bhavan Publications.
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) *Direct Taxes Ready Reckoner With Tax Planning*. Bharat Law House Publications, India.

Note: Latest Edition of the reading to be used

Course Title: ELECTIVE II: (A) INVESTMENT MANAGEMENT

Course Code : 45623 (A)	Credits : 5
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will be able to gain knowledge about the key investment concepts, various investment alternatives, capital markets and SEBI and kindle their interest to trade in stock market securities

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the differences between Investment and Speculation, list out the essentials of a good investment programme, analyze the relationship between risk & return and determine the methods for minimizing risk
CO2	Identify the various investment alternatives available and understand the advantages and disadvantages of these investment alternatives
CO3	Improve their knowledge relating capital markets and the role of regulatory authorities in capital market
CO4	Analyze the factors determining the suitability of an investment.
CO5	Understand the concept of mutual fund and insurance, various mutual funds and insurance schemes and its advantages and disadvantages

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	-	2	3	3	2	2	2	1	3	3	2	3
CO2	-	3	2	3	3	2	2	3	3	3	2	1
CO3	-	2	3	3	2	3	2	3	2	1	2	1
CO4	-	3	3	2	2	2	2	3	1	2	1	1
CO5	-	2	3	3	2	3	2	3	1	3	1	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to Investments: Investments: Introduction, Objectives – Savings, Investments and Speculation, Gambling & investment - Features of a Good Investment Programme – Investment Process - Attributes for evaluating Investment – Risk and Return – Concept, Trade-off between Return and Risk – Relationship between Risk & Return – Risk & Return of Various Securities - Systematic & Unsystematic Risks	20	CO1
II	Investment Environment: Types of Investments - Commodities, Real Estate and Financial Assets – Equity, Fixed Income Securities, Deposits, Mutual funds, Equity oriented mutual funds, Bonds, Insurance Investments, Derivatives, Bank deposits, Post office deposits, PPF, Tax Saving Instruments	10	CO2
III	The Stock Markets in India: Nature and Functions of the Stock Market, OTCEI & BSE, NSE, MCX & Role of Depositories, Security Market Indices – Differences - Trading system – Dematerialization-Role of Primary Market - New Issues Market - IPO - FPO - Rights issue - Bonus Issue - Procedures for Buying and Selling Shares – Tax consideration in Investment Management - Listing of securities – Merits, Qualification, Procedure – Secondary Market-Meaning, Nature and Functions – Role of SEBI and stock exchanges in Investor protection - Investor grievances and their Redressal System - Insider Trading – Recent trends in Stock Markets	20	CO3
IV	Investment Analysis: Fundamental Security Analysis – Economic analysis, Industry Analysis, Company Analysis - Technical Security Analysis – Dow Theory - Random Walk Theory – Markowitz Theory - Efficient Market Theory – Capital Asset Pricing Theory – Portfolio management – Process –Planning - Evaluation Analysis.	20	CO4

V	<p>Investments in Mutual Funds: Meaning, Need and advantages of investing in Mutual Funds - Concept of Net Asset Value (NAV), Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, Growth Funds, Income Funds, Balanced Funds, money market funds, Load vs non- load funds, Large-cap, Mid-cap, Small- cap funds, Index Funds, Exchange Traded Funds, Gilt Funds - Factors affecting choice of mutual funds - CRISIL Mutual Fund Ranking and its Usage</p> <p>Investments in Insurance</p> <p>Meaning – Nature, Need, Principles, Types, Benefits of insurance – Role of insurance in economic development – Insurance sector in India - Indian insurance market - Insurance Regulatory and Development Authority of India (IRDAI)</p>	20	CO5
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TEXT BOOKS:

1. Natarajan, L. (2019). *Investment Management*. Chennai, India: Margham Publishers
2. ChandraP. (2017). *Investment Analysis and Portfolio Management*. New Delhi, India: McGraw- Hill (India) Pvt. Ltd.
3. Bhalla, V.K. (2008). *Investment Management*. New Delhi, Delhi : S Chand & Company

REFERENCE BOOKS:

1. Agarwal, O.P. (2019). *Security Analysis & Investment Management*. Mumbai, India: Himalaya Publishing House Pvt. Ltd.
2. Rustagi, R.P. (2013). *Investment Analysis & Portfolio Management*. New Delhi, India: Sultan Chand & Sons
3. Pandya, F.H. (2013). *Security Analysis & Portfolio Management*. Mumbai, India: Jaico Publishing House
4. Dr. Tripathi, V. (2020). *Fundamentals of Investments*. New Delhi, India: Taxmann Publications
5. Ranganatham, M & Madhumati, R. (2012). *Security Analysis & Portfolio Management*. Chennai, India: Pearson India Education Services
6. Bhalla, V.K. (2008). *Investment Management*. New Delhi, India: S Chand & Co.

Note: Latest Edition of the Reading to be used.

WEB RESOURCES

1. <https://www.pdfdrive.com/security-analysis-and-portfolio-management-e124443201.html>
2. <https://www.pdfdrive.com/investment-analysis-portfolio-management-e58032995.html>
3. <https://www.pdfdrive.com/security-analysis-and-portfolio-management-e33409517.html>
4. <https://www.pdfdrive.com/investment-analysis-and-portfolio-management-e158760799.html>

Course Title: ELECTIVE II: (B) COMPUTERIZED ACCOUNTING SYSTEM

Course Code : 45623 (B)	Credits : 5
L:T:P:S : 2:0:4:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will be able increase his employability skills in the area of accounting through the practical application of the concepts of financial accounting using Tally Prime.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the Basic Concepts of Tally
CO2	Apply the various concepts of Accounting in Tally.
CO3	Post the Order Processing activities using Tally.
CO4	Post GST entries and prepare the GST return using Tally.
CO5	Illustrate the payroll process in Tally.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	2	2	2	1	2	3	2	-	1	2	2
CO2	3	3	3	3	2	2	3	3	2	2	2	2
CO3	3	2	2	3	2	2	3	2	1	1	2	2
CO4	3	3	2	2	2	2	3	3	3	2	3	2
CO5	3	2	2	2	2	2	3	3	2	2	2	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to Basic Accounts – Introduction to Tally – Gateway of Tally - Company Creation - Accounts Info – Group – Ledger – Single ledger Creation – Multiple Ledger Creation – Inventory Info – Inventory Creation – Stock Group - Units of Measures – Accounting Voucher – Inventory Voucher	20	CO1
II	Cost Centre and Cost Category – Batch wise Details – Price List – Multiple Currency – Bill of Material – Budget and Control – Multiple Godown	20	CO2
III	Order Processing – Sales Order Processing – Purchase Order Processing – Receipt Note – Delivery Note – Order reference – Rejection In – Rejection Out.	20	CO3
IV	Enabling GST – Defining Details – Creation of GST Ledgers – Posting Entry using GST details – GST Reports – ITC Claim – GST Tax Payments – E-filing of GST returns – Vendor TDS.	10	CO4
V	Payroll Administration – Pay Heads – Pay Group – Payroll Voucher – Employee TDS.	20	CO5

REFERENCE BOOKS:

1. Ahamed, R.P. Tally. ERP 9. Chennai, India: Margham Publications.
2. Tally. ERP 9 Auditors' Edition Statutory Audit Reference Book. (2011). Tally Solutions Pvt Ltd.

Note: Latest Edition of the Reading to be used.

WEB RESOURCES

1. Tally. ERP 9 Auditors' Edition Statutory Audit Reference Book, Tally Solutions Pvt. Ltd. Available at:
<http://mirror.tallysolutions.com/Downloads/Presentations/Chartered%20Accountants/Manuals/StatAuditReferenceBook.pdf>

ASSESSMENT

CIA – Attendance - 5 Marks, Practicals - 30 marks; Internal Test – 15 marks

ESE – Practical Examination for 100 marks (30 marks for VIVA, 20 marks for Record and 50 marks practicals in Lab)

Course Title: ELECTIVE II: (C) CORPORATE GOVERNANCE AND ETHICS

Course Code : 45623 (C)	Credits : 5
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will be exposed to a theoretical perspective and framework of corporate governance, corporate social responsibility and the ethical, environmental and social dilemma, develop the good corporate governance skills to become a successful executive and a good leader in one's future business life, identify and manage corporate governance issues and implement and control corporate governance procedures within their organizations

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the concept of business ethics and its relevance in management and business
CO2	Understand the concept of corporate Governance, the disclosure practices and its connection with globalization
CO3	Develop knowledge about corporate governance reforms
CO4	Introduce and understand the concept of corporate social responsibility and managing ethical dilemma
CO5	Explain the contemporary practices in corporate governance

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	2	1	1	3	2	3	3	2	1	2	3
CO2	3	2	1	2	2	2	2	2	2	1	1	1
CO3	2	2	1	1	1	1	1	2	2	1	1	1
CO4	3	3	1	2	2	2	2	3	3	1	2	1
CO5	2	2	1	1	2	1	3	1	2	1	1	1

MODULE	CONTENTS OF MODULE	Hours	COs
I	Governance And Business Ethics - Introduction – Definition - Nature of Business Ethics – Characteristics - Causes of Unethical Behaviour - Work Ethics - Code of Conduct - Ethics in Indian business - Major Ethical Issues in Business - Ethics of Market-and Price - Ethics of Environmental, Consumer and Employee Issues - Human Values & Management Education - Relevance of values for management and in management of business.	15	CO1
II	Corporate Governance - Concept - Structure and Principles - Corporate Governance in India - Initiatives and present position - Issues and Problems in Corporate Governance - Disclosure Practices - Globalization and Corporate Governance	12	CO2
III	Corporate Governance Reforms - Organizational Structure - Board of Directors - Composition and their Role - Powers and Responsibilities - Board Meetings - Board Committees and their functions - Independent Director.	15	CO3
IV	Corporate Social Responsibility (CSR) - Business Perspective on Social change and human values in the area of globalization – Concept - Need and importance of CSR - CSR Principles and Strategies for organization - Best practices in CSR. Managing Ethical dilemma - Holistic Approach for Managers in decision making.	16	CO4
V	Contemporary Practices and Emerging Perspective on Corporate Governance - Stakeholders management- Corporate management structure for corporate governance – Decision making by boards - Board Objectives and strategies - Responsibilities of board and their informational requirements – Building Responsive Boards - Issues and challenges.	17	CO5

TEXT BOOK:

1. Fernando, A.C. (2013). *Business Ethics – An Indian Perspective*. New Delhi, India: Pearson India Education Services
2. Saraf, C.U. (2018). *Corporate Social Responsibility (CSR), Corporate Governance, Sustainable Development and Corporate Ethics/Business Ethics*. Mumbai, India: Himalaya Publishing House
3. Sharma, J.P. (2016). *Corporate Governance, Business Ethics, and CSR*. New Delhi, India: Ane Books Pvt. Ltd.

4. Murthy, C.S.V. (2019). *Business Ethics & Corporate Governance*. Mumbai, India: Himalaya Publishing House

REFERENCE BOOKS:

1. Kumar, S. & Rajan, S. (2019). *Business Ethics & Values*. Mumbai, India: Himalaya Publishing House
2. Mallin, C. (2019). *Corporate Governance (Indian Edition)*, New Delhi, India: Oxford University Press.
3. Tricker, B. (2018). *Corporate Governance-Principles, Policies, and Practice*, New Delhi, India: Oxford University Press
4. Jyotsna, G.B. & Joshi, R.C. (2019). *Business Ethics & Corporate Governance*. New Delhi, India: McGraw Hill India Pvt. Ltd.

Course Title: ELECTIVE III: (A) ENTREPRENEURIAL DEVELOPMENT AND STARTUP

Course Code : 45624 (A)	Credits : 5
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will be able to understand the concept of entrepreneurship, identify significant changes and trends which create business opportunities, analyze the environment for potential business opportunities and provide conceptual exposure on converting idea to an entrepreneurial firm.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Postulate various facets of entrepreneurship and start-ups
CO2	Develop ideal business plans and incubation centers with suitable business proposal /report
CO3	Understand various entrepreneurial development agencies , MSME schemes and other institutional support
CO4	Comprehend various incentives and training initiatives provided by Government to support business enterprise
CO5	Identification of ideal funding opportunities

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	1	2	1	2	1	3	1	1	1	2
CO2	3	2	3	2	1	1	2	1	3	1	1	3
CO3	3	3	2	2	1	2	1	1	2	3	1	3
CO4	3	3	2	2	3	3	1	1	1	3	1	3
CO5	3	2	2	2	1	1	1	2	1	2	1	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Concept of Entrepreneurship: Entrepreneur - Meaning - Evolution - Functions of an entrepreneur - Traits of an Entrepreneur - Classification of Entrepreneurs – Myths on entrepreneurs – Concept of Intrapreneur – Entrepreneur Vs Intrapreneur - Concept of entrepreneurship – Factors promoting Entrepreneurship – Factors affecting entrepreneurial growth - Reasons for promoting Entrepreneurship - Barriers to entrepreneurship - Reasons of failure	15	CO1
II	Start Up - An Overview: Business Model - Generation of Ideas - Sources of New Ideas - Methods of Generating Ideas, Opportunity Recognition – Feasibility Study: Market, Technical/Operational, Financial, Legal & Social - Opportunity Assessment–Developing an effective Business Plan–Execution of Business Plan - Student Start-up Policy – Government Schemes to support start-ups – Co-working Spaces – Business Accelerators	20	CO2
III	Resource Mobilization & Institutional Support: Angel investors – Crowd-funding - Venture Capital Funds – Stock Market – Supply Chain Finance - Institutional support to entrepreneurs – Need - DIC, TANSIM, NSIC, MSMEDI, SSIC, SIDCO, SIPCOT, IIC, KVIC - Entrepreneurial Development Programs (EDP) – Objective, Need and Relevance of EDPs – Problems of EDPs	15	CO3
IV	Managing Environments: Economic, Technological and Social Environment – Business Cycles – Industry Cycles - Role of Government in promoting entrepreneurship – Policies and Schemes for promotion of MSME in India – Incentives, subsidies & tax concessions – Supporting institutions -Failure, Causes and Preventive Measures – Turnaround Strategies.	20	CO4
V	Development of Women Entrepreneurship & Rural Entrepreneurship: Women Entrepreneurs – Concept –Growth – Challenges in the path of women entrepreneurship – Development of women entrepreneurship – Opportunities to Women Entrepreneurs – Initiatives, policies & schemes for women entrepreneurs – Grassroot entrepreneurship through Self- Help Groups (SHGs) - Rural entrepreneurship – Need, Importance, Types – Rural Industrialization: Advantages & types – Opportunities for rural entrepreneurs – Risks and	20	CO5

TEXT BOOKS:

1. Khanka, S. S., (2015) Entrepreneurial Development. S. Chand & Co Publisher, New Delhi, India.
2. Suresh, Jayshree. (2017) Entrepreneurial Development. Margham Publication, Chennai. Tamil Nadu. India. (ISBN: 978-93-8143-011-8)
3. Bhatia, R. C. (2020) Entrepreneurship: Business and Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-172-1)
4. Gupta, C. B., & Khanka, S. S. (2017) Entrepreneurship & Small Business Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-094-6)
5. Sharma, Sangeeta. (2018) Entrepreneurship Development. PHI Learning, New Delhi, India. (ISBN: 978-81-2035-270-4)
6. Gupta, C. B., & Srinivasan, N. P. (2020) Entrepreneurial Development. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-132-5)

REFERENCE BOOKS:

1. Gupta, C. B. (2017) Entrepreneurship – Text and Cases. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-110-3)
2. Murthy, C. S. V. (2017) Small Scale Industries and entrepreneurial Development. Himalaya Publishing House, India. (ISBN: 978-93-5273-056-8)
3. Desai, Vasant. (2019) The Dynamics Of Entrepreneurial Development And Management. Himalaya Publishing House, India. (ISBN: 978-93-5097-028-7)
8. Charantimath, P.M. (2019). *Entrepreneurship Development and Small Business Enterprises*. New Delhi: India. Pearson India Education Services
9. Desai, V. (2019). *Dynamics of Entrepreneurial Development and Management*, Mumbai: India. Himalaya Publishing House.
10. Gordon, E & Natarajan, K. (2020). *Entrepreneurship Development*. Mumbai, India: Himalaya Publishing House Pvt. Ltd.

Note: Latest edition of the books to be referred

WEB RESOURCES

1. <https://openstax.org/details/books/entrepreneurship>
2. <https://www.entrepreneur.com/>

3. <https://openpress.usask.ca/entrepreneurshipandinnovationtoolkit/chapter/chapter-1-introduction-to-entrepreneurship/>
4. <https://vtechworks.lib.vt.edu/bitstream/handle/10919/70961/Chapter%206%20Entrepreneurship%20-%20Starting%20a%20Business.pdf?sequence=11&isAllowed=y>

ELECTIVE III: (B) PRINCIPLES OF MARKETING

Course Code : 45624 (B)	Credits : 5
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

On taking this course, the student will be able to understand the concept of marketing mix, determinants of consumer behaviour and gain knowledge on the prevalent marketing environment.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the various marketing concepts, its functions, role and importance.
CO2	Articulate the various elements of micro and macro marketing environments.
CO3	Recognize the various basis of market segmentation, elements of marketing mix, stages of product life cycle and pricing methods.
CO4	Understand the importance of selecting the right channel of distribution and adopting appropriate promotion tools.
CO5	Identify the various factors determining consumer behaviour, stages in buying decision process and gain an overview on the recent trends in marketing.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	2	2	2	3	2	2	2	3	-	1	3
CO2	1	1	2	1	2	1	2	2	1	1	-	-
CO3	3	2	3	3	3	2	3	2	1	2	1	3
CO4	3	3	2	3	3	3	2	3	2	1	2	2
CO5	2	3	2	2	1	1	2	3	2	1	2	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to marketing – Meaning – Definition – Functions of Marketing-Functions of Exchange, Function of Physical Supply, Facilitating Functions – Role & Importance of Marketing – Orientation of Marketing Concepts-Production, Sale, Customer, Societal - Classifications of Markets.	15	CO1
II	Marketing Environment – Micro Environment -Suppliers, Marketing Intermediaries, Customers, Competitors, Public-Macro Environment-Demographic, Economic, Political and legal, Social and Cultural, Physical, Technological.	20	CO2
III	Market Segmentation – Concept – Benefits – Basis and Levels. Marketing Mix- Meaning – Elements of Marketing Mix - Product, Price, Promotion, Distribution Product Life Cycle –Stages and applications in business [Pre and Post introduction] Product Mix – Pricing Policy & Methods.	20	CO3
IV	Channels of Distribution – Importance – Selection of Distribution Channel – Importance of logistics and supply chain. Promotion Mix- Kinds & Factors affecting Promotion Mix Advertisement – Objectives – Kinds & Benefits – Sales Promotion & Personal Selling.	20	CO4
V	Consumer Behaviour – Factors influencing consumer behavior – consumer buying decision process – Buying Motives – Overview of Consumerism and Consumer Protection Act, 2018 Recent trends – Virtual marketing, Green marketing, Digital marketing, Affiliate marketing, Social media marketing, Role of Artificial Intelligence and IoT in marketing.	15	CO5

TEXT BOOKS:

1. Kotler. Philip., Armstrong. Gary., Harris. Lloyd. D., & He. Hongwei. (2020) Principles of Marketing. 8th Ed. Pearson Education, US. (ISBN:978-12-9226-956-6)
2. Jobber. David., & Ellis. Chadwick. Fiona. (2016) Principles and Practice of Marketing. 8th Ed. McGraw-Hill Inc., US. (ISBN: 978-00-7717-414-9)
3. Gupta, C. B., & Rajan. Nair. (2018). Marketing Management Text & Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-121-9)
4. Jayasankar, J. (2016). Marketing. Margham Publication, Chennai, Tamil Nadu, India.

REFERENCE BOOKS:

1. Etzel, Michael., Walker Bruce, J., Stanton, William., & Pandit, Ajay. (2017) Marketing. 14th Ed. Tata McGraw Hill Education, US. (ISBN: 978-00-7015-156-7)
2. Sharma. Kavita., & Aggarwal, Swati. (2018) Principles of Marketing. Taxmann Publisher, New Delhi, India. (ISBN: 978-93-8795-783-1)
3. Kotler, Philip., & Keller, Lane Kevin. (2018) Marketing Management. 15th Ed. Pearson Education, India. (ISBN: 978-93-3258-740-3)

Note: Latest edition of the books to be referred

WEB RESOURCES

1. www.learnmarketing.net
2. www.marketingprofs.com
3. www.marketmotive.com
4. www.marketing91.com

Course Title: ELECTIVE III: (C) INTRODUCTION TO LOGISTICS & SUPPLY CHAIN MANAGEMENT

Course Code : 45624 (C)	Credits : 5
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives:

By taking up this course, the students will be able to gain knowledge and skills in the development and operation of integrated logistics, supply chain management, transport, and sustainable business relationships and apply emerging technologies, and approaches in logistics management.

Course Outcomes: At the end of the course, the student will be able to:

CO1	Understand the components of logistics management, and value chain functions and apply the logistic principles for supply chain effectiveness.
CO2	Apply the technology in inventory management, and warehousing and measure the performance
CO3	Comprehend various facets of transportation, selection of suitable mode, and its related insurance aspects in logistics
CO4	Understand the emerging technologies in logistics and supply chain management
CO5	Measure the supply chain performance and set the benchmark for supply chain improvement.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	1	3	3	1	1	3	1	1	3	3
CO2	3	2	2	2	1	3	1	3	3	2	1	2
CO3	2	1	1	1	3	1	2	2	2	3	2	2
CO4	3	3	2	1	2	1	1	3	1	3	2	1
CO5	2	2	3	1	1	3	2	2	1	3	3	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.	15	CO1
II	Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the warehouse: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.	15	CO2
III	Transportation – Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships-Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS- Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.	20	CO3
IV	Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing- order processing –Distribution channels- Difference between warehouse and distribution centre.	20	CO4
V	Performance - Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value-Added Analysis - Balance Score card approach-Lean thinking and six sigma approach in Supply Chain.	20	CO5

TEXT

1. John J. Coyle , C. John Langley .JR., Robert A. Novack , Brian J. Gibson – Supply Chain Management A Logistics Perspective – CENGAGE , New Delhi
2. Joel D. Wisner , Keah – Choon Tan , G. Keong Leong – Principles of Supply Chain Management A Balanced Approach– CENGAGE, New Delhi

REFERENCE BOOKS:

1. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', Mac MillanIndia Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. 'Operations Management and Supply Chain Management', McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson Education India, 6th edition, 2016.
4. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade', Himalaya Publishing House, 2010.
5. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.
6. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' PearsonEducation 2004.

Note: Latest Edition of the reading to be used

APPENDIX A

BLOOM'S TAXONOMY

Bloom's taxonomy is a classification system used to define and distinguish different levels of human cognition—i.e., thinking, learning, and understanding. Educators have typically used Bloom's taxonomy to inform or guide the development of assessments (tests and other evaluations of student learning), curriculum (units, lessons, projects, and other learning activities), and instructional methods such as questioning strategies.[eduglosarry.org]

