



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE

(Autonomous)

College with Potential for Excellence, Linguistic Minority Institution

Affiliated to University of Madras

Arumbakkam, Chennai – 600 106

DEPARTMENT OF FINANCE & TAXATION

CHOICE BASED CREDIT SYSTEM (CBCS) WITH GRADING

SEMESTER SYSTEM WITH CREDITS

ACADEMIC YEAR 2023 - 2024

SCHEME

AND

OUTCOME BASED EDUCATION SYLLABUS

VISION OF THE INSTITUTION

To impart value-based quality academia, to empower the students with wisdom and to charge them with rich Indian traditions and culture, to invoke the self, to broaden the same towards nation building, harmony and universal brotherhood

MISION OF THE INSTITUTION

To ensure your sustained progress and development in imparting quality education, to pioneer new avenues of teaching and research and to emergence as an institution with potential for excellence

DEPARTMENT OF FINANCE AND TAXATION

VISION

To provide a conducive ambiance for learning commerce and career-oriented courses, thereby imparting professional values among the students.

MISSION

M 01- To educate the students to pursue a professional qualification in accountancy and commerce

M 02- To focus on inculcating managerial and operational skills among the students

M 03- To emphasize value education by nurturing ethical values in behavior and action

M 04- To continue to have integration with the largest international accounting body

M 05- To maintain appropriate benchmarks with respect to course curriculum

ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the B.Com. (Finance & Taxation) the program shall be required to have passed the higher secondary examinations under the Commerce stream with commerce and accountancy (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras.

PROGRAM EDUCATIONAL OBJECTIVES:

The program:

PEO-1 Will enable the students to pursue a career as auditors, accountants, managers,
tax advisors and consultants in commerce-related domains

PEO-2 Will develop a comprehensive understanding of management and technical skills to
cater to the needs of the ever-changing business systems

PEO-3 Will enhance teamwork, leadership, integrity, and accountability through discussion.
and learning

PEO- 4 Will be able to apply theoretical and practical laws to solve the real-time problems of
the industry thereby strengthens strategic positioning in a global economy

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
M1	3	2	2	2
M2	2	1	3	2
M3	2	1	3	3
M4	3	3	1	2
M5	1	1	3	2

PO 1	To participate in various types of employment, development activities and public discourses particularly in response to the needs of the community one serves
PO 2	To understand the need and have the competencies to support local, regional and national development
PO 3	To develop critical and analytical thinking
PO 4	To develop conceptual understanding, problem solving and application of skills
PO 5	To provoke entrepreneurship among the students along with strong ethics and communication skills
PO 6	To develop a questioning mind in diverse environments for better outcomes
PO 7	To engage in lifelong learning and enduring proficient progress

MAPPING OF PEO WITH PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
PEO 1	2	3		2			1
PEO 2	3	2				1	3
PEO 3			2	3	1	3	
PEO 4	3	3			2		2

PROGRAM OUTCOME:

At the end of the program, the students will be able:

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

PROGRAM SPECIFIC OBJECTIVES:

The undergraduate program in Finance and Taxation aims at:

PSO 01-Provide an opportunity for students to access the latest trends, information, and knowledge from a global perspective.

PSO 02-Equip and support the students to qualify as the member of Association of Certified Chartered Accountants, UK

PSO 03- Groom the skill for developing a comfortable and competitive learning experience.

PSO 04-Impart hands-on exposure for advanced learning in the domain of financial and business analytics.

PSO 05-Acquire the knowledge and skills that enable them to measure, analyze, interpret, and communicate economic facts and findings.

PSO 06- understand the significance of ethical practices of accounting and reporting.

PSO 07-Familiarise the students with taxation concepts, technology, and their practical applications at the global level

PSO 08- Expertise in international accounting standards and analytics reporting systems.

PSO 09- Imbibe knowledge in business, industry, marketing, insurance, risk management, entrepreneurship, banking, etc.

PSO 10- Generate proactive decisions pertaining to business solutions at the global level.

PEO TO MISSION STATEMENT MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
PEO 1	2	3		2			1
PEO 2	3	2				1	3
PEO 3			2	3	1	3	
PEO 4	3	3			2		2

MAPPING OF PO WITH PSO

[illegible]

B.Com (Finance & Taxation)-PROPOSED SCHEME OF THE SYLLABUS

2023-2024

FIRST SEMESTER

Sl.No	Course Component	Name of the Course	Hours Distribution				Instructional Hours	Credits	Exam Hours	Max. Marks	
			L	T	P	S				CIA	ESE
1	Part – I	Language Courses	Offered by Language dept.				4 + 2	3	3	50	50
2	Part – II	English	Offered by English dept.				4	3	3	50	50
3	Part – III	Core I - Financial Accounting -I	5	0	0	0	5	4	3	50	50
4	Part – III	Core II Economics for Finance	5	0	0	0	5	4	3	50	50
5	Part – III	Allied I Information Technology (Practical)	2	0	4	0	6*	5	3	Record –50 Practical 50	
6	Part – IV	Non-Major Elective – Basics of Taxation	2	0	0	0	2	2	3	50	50
7	Part – IV	Skill Based Subject Soft Skills – I	2	0	0	0	2	3	3	50	50
	Total		26	0	4	0	30	24			

*Lecture – 2 Hrs, Lab – 4 Hrs

SECOND SEMESTER

Sl.No	Course Component	Name of the Course	Hours Distribution				Instructional Hours	Credits	Exam Hours	Max. Marks	
			L	T	P	S				CIA	ESE
1	Part – I	Language Courses	Offered by Language dept.				4 + 2*	3	3	50	50
2	Part – II	English	Offered by English dept.				4	3	3	50	50
3	Part – III	Core III Financial Accounting - II	5	0	0	0	5	4	3	50	50
4	Part – III	Core IV Principles of Management	5	0	0	0	5	4	3	50	50
5	Part – III	Allied II IFRS	6	0	0	0	6	5	3	50	50
6	Part – IV	Non Major Elective-II Basics of Insurance	2	0	0	0	2	2	3	50	50
7	Part – IV	Skill Based Subject Soft Skills – II	2	0	0	0	2	3	3	50	50
	Total		30	0	0	0	30	24			

THIRD SEMESTER

Sl. No	Course Component	Name of the Course	Hours Distribution				Instructional Hours	Credits	Exam Hours	Max. Marks	
			L	T	P	S				CIA	ESE
1	Part – III	Core V Corporate Accounting-I	6	0	0	0	6	4	3	50	50
2	Part – III	Core VI Principles of Financial Management	5	0	0	0	5	4	3	50	50
3	Part – III	Core VII Business Laws & Ethics	5	0	0	0	5	4	3	50	50
4	Part – III	Core VIII International Taxation and Technology	5	0	0	0	5	4	3	50	50
5	Part – III	Allied III Business Maths	Offered by Mathematics dept.				6	5	3	50	50
6	Part – IV	Skill Based Subject Soft Skills – III	2	0	0	0	2	3	3	50	50
7	Part – IV	Environmental Studies	1	0	0	0	1	Examination will be held in Sem IV			
	Total		30	1	0	0	30	24			

FOURTH SEMESTER

Sl. No	Course Component	Name of the Course	Hours Distribution				Instructional Hours	Credits	Exam Hours	Max. Marks	
			L	T	P	S				CIA	ESE
1	Part – III	Core IX Corporate Accounting - II	6	0	0	0	6	4	3	50	50
2	Part – III	Core X Principles of Marketing	5	0	0	0	5	3	3	50	50
3	Part – III	Core XI Company Law	5	0	0	0	5	3	3	50	50
4	Part – III	Core XII Auditing and Assurance	5	0	0	0	5	4	3	50	50
5	Part – III	Allied IV Operations Research	Offered by Mathematics dept.				6	5	3	50	50
6	Part – III	Internship (2 Weeks)	0	0	0	0	0	2			
7	Part – IV	Skill Based Subject Soft Skills – IV	2	0	0	0	2	3	3	50	50
8	Part – IV	Environmental Studies	1	0	0	0	1	2	3	50	50
	Total		30	0	0	0	30	26			

FIFTH SEMESTER

Sl. No	Course Component	Name of the Course	Hours Distribution				Instructional Hours	Credits	Exam Hours	Max. Marks	
			L	T	P	S				CIA	ESE
1	Part – III	Core XIII – Management Accounting	5	0	0	0	5	4	3	50	50
2	Part – III	Core XIV Entrepreneurial Development	5	0	0	0	5	4	3	50	50
3	Part – III	Core XV Income Tax – Law & Practice-I	6	0	0	0	6	4	3	50	50
4	Part – III	Core XVI Information Management	6	0	0	0	6	4	3	50	50
5	Part – III	Open Elective I Introduction to Insurance and Risk Management	6	0	0	0	6	5	3	50	50
6	Part – IV	Value Education	2	0	0	0	2	2	3	50	50
	Total		30	0	0	0	30	23			

SIXTH SEMESTER

Sl. No	Course Component	Name of the Course	Hours Distribution				Instructional Hours/week	Credits	Exam Hours	Max. Marks	
			L	T	P	S				CIA	ESE
1	Part – III	Core XVII Cost Accounting	6	0	0	0	6	4	3	50	50
2	Part – III	Core XVIII Goods & Services Tax [GST] & Customs Law	6	0	0	0	6	4	3	50	50
3	Part – III	Core XIX Income Tax - Law & Practice II	6	0	0	0	6	4	3	50	50
4	Part – III	Elective II Banking & Financial services	6	0	0	0	6	5	3	50	50
5	Part – III	Elective III – Project Work & VIVA VOCE	0	0	3	3	6	5	3	50 (Project)	50 (Viva)
6	Part – V	Extension Activity	0	0	0	0		1			
	Total		24	0	3	3	30	23			

CORE I FINANCIAL ACCOUNTING I

Semester	I
Subject	CORE I FINANCIAL ACCOUNTING I
Course Code	23/62101
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

COURSE OUTCOME

S.no	Objectives	K Level
1.	To understand the concepts of Accounting Concepts, Conventions and Indian Accounting Standards.	K2
2.	To apply knowledge of accounting process to prepare the Final accounts of a sole trading concerns with adjustments.	K4
3.	To practice the process of preparing bank reconciliation and identify the reasons for disparities.	K4
4.	To calculate the true profit and provide funds for replacement of fixed assets by using Depreciation method.	K3
5.	To examine the importance of royalty accounts.	K2

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	2	3	3	3	3	3	3
CO 3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	2	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	3	3	3	2	3	3
CO 2	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO 5	3	2	3	3	3	3	3	3	3	3

UNIT	CONTENTS OF MODULE
I	<p>Introduction to Accounting concepts and conventions, accounting standards in India [AS and Ind AS], Introduction to AS 1- Disclosure of Accounting policies.</p> <p>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</p> <p>Loss of Profit – Terminologies [Indemnity period, Standard Turnover, Short sales, Adjusted Annual Turnover, Standing Charges] - Calculation of Net claim</p>
II	<p>Classification of errors – Rectification of errors – Preparation of Suspense Account – Effect of rectification on profit [Gross Profit and Net Profit].</p> <p>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.</p>
III	<p>Depreciation – Meaning, Causes, Types and Methods of depreciation [Theory] – Problems on Straight line method, written down value method [Change in method excluded].</p> <p>Provisions in AS 10 [Property, Plant and Equipment] relating to depreciation</p>
IV	<p>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.</p> <p>[Special reference to Marshalling of Balance Sheets – Rigidity / Permanence order, Liquidity order, Mixed Order]</p> <p>Introduction to AS 9- Revenue recognition</p>

UNIT	CONTENTS OF THE MODULE
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, Short workings - Accounting treatment in the books of Lessor & Lessee- Effect of strike, Introduction to AS 19- Accounting for lease

Pattern for End Semester Examination 80% problem 20% theory

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

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 editions of the books shall be referred

CORE II ECONOMICS FOR FINANCE

Semester	I
Subject	CORE II ECONOMICS FOR FINANCE
Course Code	23/62102
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

COURSE OUTCOME

S.no	Objectives	K Level
1.	To understand the concepts of GDP, GNP, NDP, NNP.	K2
2.	To enable the student to understand the impact of fiscal policy on the economy.	K2
3.	To apply the knowledge of economics in real practice.	K3
4.	To develop conceptual understanding on the concepts of Law of demand, Elasticity of demand.	K4
5.	To predict the demand, cost, price, profit and capital requirements for a firm in future.	K4

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	2	3	3	3	2	3	3
CO 3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3
CO 5	2	3	3	3	3	3	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	2	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	2	3	3	3

UNIT	CONTENTS OF THE MODULE
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>
II	<p>Demand: Meaning, Definition – Types of demand – Features - Determinants of demand - 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. - 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>
III	<p>Basic concepts of Revenue, Revenue curves, relationship between average and marginal revenue curve; concept of Market and Main forms of Market;</p> <p>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-</p>

	Oligopoly-features- Comparative Analysis.
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UNIT	CONTENTS OF THE MODULE
IV	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 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.

** Self Study Portion*

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

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. Jinghan 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

ALLIED – I INFORMATION TECHNOLOGY

Semester	I
Subject	ALLIED I INFORMATION TECHNOLOGY
Course Code	19-23/62103
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	5 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	2:4:0:0

COURSE OUTCOME

S.NO	OBJECTIVES	K Level
1.	To emphasise the important of digitalized accounting system and the spread sheet.	K2
2.	To facilitate the understanding of the relevance and need of information Technology in the business.	K2
3.	To customize the importance of IT Applications and its relevance in commerce domain.	K3
4.	To apply the concept of accounting software and preparation of accounts in tally software.	K4
5.	To evaluate the advanced features in tally software and MS Access.	K2

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	2	3
CO 3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3
CO 5	2	3	3	3	3	3	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	2	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	2
CO 5	3	3	3	3	3	3	3	3	3	3

UNIT	CONTENTS OF THE MODULE
I	WORD PROCESSING - Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros
II	SPREADSHEET - Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyze data with graphs & Charts. Advanced tools: Functions – Formulae - Formatting numbers - Macros – Sorting - Filtering - Validation & Consolidation of Data - PivotTable Reports & PivotChart Reports - Importing/Exporting data - Multi-Dimensional Analysis of data - Dashboard Reporting using MS - Excel
III	POWERPOINT PRESENTATION - Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – Slide show – Saving - Opening and closing a Presentation – Types of slides - SlideViews - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition
IV	MS ACCESS - Introduction to MS - Access - Working with Table and Forms - Working with Queries and Reports.
V	ACCOUNTING PACKAGE - Introduction to Tally. ERP 9 - Voucher Entry in Tally. ERP 9 - Generating Reports In Tally. ERP 9 - Financial Analysis Tools In Tally. ERP 9 - E-filing Process in Tally ERP9.

Record – 40 Marks

Practical – 60 Marks

Reference books:

1. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, S Chand Publishing
2. V Rajaraman, Introduction to Information Technology, PHI Learning House
3. S K Bansal, Fundamentals of Information Technology, SCS Publications
4. Guide to Tally, Tally Publications, Bengaluru

Evaluation Process

1. Record shall be evaluated jointly by Internal & External Examiners
2. Practical Examination shall be conducted by External Examiner, duly co-ordinated by Internal Examiner.

NON-MAJOR ELECTIVE – BASICS OF TAXATION

Semester	I
Subject	NON - MAJOR ELECTIVE – BASICS OF TAXATION
Course Code	21-23/62104
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	2 Credits / 2 Hours
Exam Duration	3 Hours
L:P:T:S	2:0:0:0

COURSE OUTCOME

S.NO	OBJECTIVES	K Level
1.	To understand the provisions of the Income Tax Act, 1961.	K2
2.	To identify the key concepts in computation of income from salary, house property, profits and gains from business or profession, capital gain and other sources.	K3
3.	To explain the importance of claiming exemptions and deductions by applying tax planning techniques.	K4
4.	To understand the need of basic concepts of income.	K3
5.	To develop conceptual understanding of total income and tax liability of an individual.	K3

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3
CO4	3	3	3	3	3	3	3
CO 5	2	2	3	3	3	3	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	2	3
CO 3	2	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	2	3	3	3
CO 5	3	3	2	3	3	3	3	3	3	3

UNIT	CONTENTS OF THE MODULE	CO
I	Introduction to Taxation – Income Tax Act – Basic Concepts - Income, Agricultural Income, Causal Income, Assessment Year, Previous Years, Gross Total Income, Total Income; Tax Evasion, Tax Avoidance, Tax Planning	1
II	Income Tax Act- Residential Status of Assesse – Individual	2
III	Different Heads of Income – Salary, House Property Income, Business or Profession, Capital Gains and Income from Other Sources	3
IV	Computation of Total Income and Tax Liability of an Individual	3
V	Deductions -Tax Deducted at Source- Advance Payment of Tax	4

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	5	5	6	30
Total Marks				50

*Equal weightage to be given to all 5 units

Weightage based on Bloom's Taxonomy(for End Semester Examinations–ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
40 %	40%	20%	-	-	-

Reference Books:

1. Gaur and Narang – Income Tax Law and Practice –Kalyani Publishers
2. Mehrotra H.C: Income Tax Law & Accounts ; Sahitya Bhawan, Agra.
3. Dinker Pandey, Income Tax Law and Practice: Sultan Chand & Sons, New Delhi.

Note: Latest Editions of the books to be referred

CORE III – FINACIAL ACCOUNTING II

Semester	II
Subject	CORE III FINANCIAL ACCOUNTING II
Course Code	23/62205
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

COURSE OUTCOME

S.NO	OBJECTIVES	K Level
1.	To identify the various approaches in modern accounting practices.	K2
2.	To examine the operational importance of Branch accounts and Departmental accounts.	K2
3.	To critically assess the importance of purchase of goods on Hire Purchase system.	K3
4.	To understand the concept of partnership accounts	K3
5.	To understand the concept of dissolution of partnership firm	K3

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	2	3	3	3
CO4	2	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3

Mapping Course Outcomes with Program Specific Outcomes

[illegible]

CO4	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3

UNIT	CONTENTS OF THE MODULE
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>
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>
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 - Instalment Sale [Theory only] – Hire purchase Vs Instalment</p>
IV	<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>[Note: Students shall be examined only with comprehensive problems in Part B & Part C]</p>
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>[Note: Students shall be examined only with comprehensive problems in Part B & Part C]</p>

Pattern for End Semester Examination 80% problem 20% theory

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

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

CORE IV PRINCIPLES OF MANAGEMENT

Semester	II
Subject	CORE IV PRINCIPLES OF MANAGEMENT
Course Code	23/62206
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

COURSE OUTCOME

S.NO	OBJECTIVES	K Level
1.	To familiarize the principles, functions and techniques used to effectively manage business enterprises.	K2
2.	To understand the basic concepts of all the functional areas of Management.	K2
3.	To comprehend upon the matters relating to Control and Coordination.	K3
4.	To propose the application of the principles of management in an organizational setup.	K3
5.	To apply the leadership theories in an organizational.	K4

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3

UNIT	CONTENTS OF THE MODULE
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>
II	<p>Planning: Definition, Nature & Characteristics – Types of plans – Objectives, Policies, Procedures, Rules, Strategies, Projects, Programmes, Budgets & Methods</p> <p>- 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>

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 - Organization Structure – Factors influencing organization structure -Span of Control – Factors influencing Span of management</p> <p>Departmentation - Meaning- Factors - Bases of departmentation – Advantages & Disadvantages of different types of departmentation.</p>
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UNIT	CONTENTS OF THE MODULE
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> <p>Direction– Definition, Nature, Purpose – Elements – Principles</p>
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>

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

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**

Allied II INTERNATIONAL FINANCIAL RERPORTING STANDARDS (IFRS)

Semester	I
Subject	ALLIED II INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)
Course Code	23/62207
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	5 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	6:0:0:0

COURSE OUTCOME

S.NO	OBJECTIVES	K Level
1.	To be able to understand, explain and apply the IASB's conceptual framework for financial reporting.	K2
2.	To make the students to know the importance of IFRS in preparation & presentation of Financial statement.	K3
3.	Apply relevant financial reporting standards to key elements of financial reports.	K4
4.	Identify and apply disclosure requirements for companies in financial reports and notes.	K4
5.	To develop a conceptual understanding on Disclosure and other standards.	K4

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3

UNIT	CONTENTS OF THE MODULE	CO
I	The origins of the International Accounting Standards Board - International Financial Reporting Standards – Importance & relevance in a global scenario – First-time Adoption of International Financial Reporting Standards- The structure of the IFRS Foundation- Understand the role of the regulatory system including the roles of the IFRS Foundation -The IFRS Advisory Council -The IFRS Interpretations Committee-IFRS in India The mapping of Ind AS to IFRS.	1
II	Accounting for Non-current assets and Impairments <ul style="list-style-type: none"> • IAS 1 Presentation of Financial Statements • IAS 16 Property, Plant and Equipment • IAS 23 Borrowing Costs • IAS 38 Intangible Assets • IAS 36 Impairment of Assets • IAS 40 Investment Property • IAS 2 Inventories 	2

III	Accounting for Revenue and Liabilities	3
	• IAS 12 Income Taxes	
	• IAS 37 Provisions, Contingent Liabilities, and Contingent Assets	
	• IAS 12 Income Taxes	
	• IFRS 2 Share-based Payment	
	• IFRS 9 Financial Instruments	
	• IFRS 15 Revenue from contracts with customers	

UNIT	CONTENTS OF THE MODULE	
IV	Group accounting	4
	• IFRS 10 Consolidated Financial Statements	
	• IAS 27 Separate Financial Statements	
	• IFRS 3 Business Combinations	
V	Disclosure and Other Standards	5
	• IAS 7 Statement of Cash Flows	
	• IAS 33 Earnings Per Share	
	• IAS 10 Events after the Reporting Period	

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	10	5	7	35
Section – C	5	3	15	45
Total Marks				100

*Equal weightage to be given to all the 5 units

Weightage based on Bloom's Taxonomy (for End Semester Examinations– ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	30%	25%	15%	10%	-

Text Books:

1. CA Kamal Garg, Practical Guide to IFRS , Bharat Publishing House,
2. Abbas Ali Mizra, Practical Implementation Guide & Workbook for IFRS,
Wiley

Reference Books:

1. Jagadish R Ralyani, IFRS and Indian Accounting Practices, Taxmann
2. Steven M Bragg, IFRS Guide book, Accounting Tools Series.

Note: Latest edition of the books to be referred

NON – MAJOR ELECTIVE – II BASICS OF INSURANCE

Semester	II
Subject	NON - MAJOR ELECTIVE – II BASICS OF INSURANCE
Course Code	19-23/62208
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	2 Credits / 2 Hours
Exam Duration	3 Hours
L:P:T:S	2:0:0:0

COURSE OUTCOME

S.NO	OBJECTIVES	K Level
1.	To provide basic understanding of government insurance companies.	K2
2.	To examine the various types of general insurance.	K2
3.	To critically assess the features of IRDA.	K3
4.	To understand the principles of insurance.	K3
5.	To understand the concept of dissolution of partnership firm	K3

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
C05	3	3	3	3	3	3	3	3	3	3

UNIT	CONTENTS OF THE MODULE
I	Introduction to Insurance – Type of Insurance – Principles of Insurance.
II	Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA.
III	Life insurance products – Term, Whole life, Endowment.
IV	Introduction to general Insurance – fire, marine and motor insurance.
V	Government and insurance companies – LIC India- private players in Insurance in India.

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
2. Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai
3. M.N.Mishra – Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi
4. Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
5. Anand Ganguly – Insurance Management, New Age International Publishers.

Note: Latest Editions of the books to be referred.

CORPORATE ACCOUNTING-I

Semester	III
Subject	CORE V CORPORATE ACCOUNTING I
Course Code	23/62309
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	6:0:0:0

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

S No.	Objectives	K Level
1	Account for Issue of Shares, Bonus Issue, ESOP and buy back of shares	K3
2	Account for buy back of shares and debentures	K3
3	Calculate Underwriters liability in the case of underwriting of shares	K3
4	Finalize the Accounts of the Companies as per Companies Act, 2013	K4
5	Value the Intangible Assets such as Goodwill, Copyright, Patents and Trade marks	K5

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3
CO 3	3	2	3	3	3	3	3
CO4	3	3	2	3	3	3	3
CO 5	3	3	3	3	2	3	3

Mapping Course Outcomes with Program Specific Outcomes

[illegible]

UNIT	CONTENTS OF THE MODULE
I	Issue of Shares [IPO/ Lump sum payment] – Accounting for Bonus issue, Employee Stock Option Plan and Stock Purchase Scheme, Buy back of shares
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.
III	Redemption of Preference Shares, Underwriting of Shares and Debentures
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.
V	Valuation of Intangibles [AS 26] - Goodwill, Copyrights, Patents, Trademarks. Valuation of Shares, Securities and financial assets [As per the procedure laid by IBBI]

Pattern for End Semester Examination (80% Problems and 20% Theory)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section–A	6	6	12	10	2	20
Section– B	2	5	7	5	7	35
Section– C	1	4	5	3	15	45
Total Marks						100

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 books to be referred

PRINCIPLES OF FINANCIAL MANAGEMENT

Semester	III
Subject	CORE VI PRINCIPLES OF FINANCIAL MANAGEMENT
Course Code	21-23/62310
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

S No.	Objectives	K Level
1	Procure Finance from different sources of capital	K4
2	Control the Expenditure after analyzing the connected risk factors	K4
3	Estimate the cost of various sources of capital	K4
4	Help the Company Management on devising suitable dividend policies	K5
5	Forecast the working capital requirements for the organization	K5

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	2	3	3	3
CO 2	3	2	3	3	3	2	3
CO 3	3	3	2	3	3	2	3
CO4	3	3	3	3	3	3	3
CO 5	3	3	3	3	2	2	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	2	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	2	3	3	3	3
CO 3	3	3	2	3	3	3	2	2	2	3
CO4	3	3	3	2	3	3	3	3	3	2
CO 5	3	3	3	3	3	2	3	3	3	3

UNIT	CONTENTS OF THE MODULE
I	Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management - Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Leverage concept – computation of Financial, Operating and Combined leverage, EBIT – EPS Analysis [Problems]
II	Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period, Discounted Pay Back– Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR), Profitability Index, Sensitivity Analysis – Risk Analysis, Decision Tree Analysis. [Problems]
III	Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – Weighted Average cost of capital (WACC) [Problems]
IV	Dividend policies – Factors affecting dividend policies - Dividend Models (Walter's, Gordon's, Modigliani Miller Hypothesis only. [Problems]
V	Working capital – components of working capital – working capital operating cycle – Factors influencing working capital –Forecasting of working capital requirement. [Problems]

Pattern for End Semester Examination (80% Problems and 20% Theory)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section–A	6	6	12	10	2	20
Section– B	2	5	7	5	7	35
Section– C	1	4	5	3	15	45
Total Marks						100

TEXT BOOKS:

1. Pandey, I. M. (2021) Financial Management. 25th Ed. Pearson Education, New Delhi, India. (ISBN: 978-93-9057-725-5)
2. Berk, Jonthan., & Demarzo, Peter. (2016) Financial Management. Pearson Education, New Delhi, India. (ISBN: 978-93-3257-650-6)
3. Rustagi, R. P. (2020) Taxmann's Fundamentals of Financial Management. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9012-836-5)
4. Chandra, Prasanna. (2019) Financial Management, Theory and Practice. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-652-6)

5. Chandra, Prasanna. (2020) Fundamentals of Financial Management. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-126-1)
6. Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Financial Management for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-133-9)
7. Jhabak, Pawan. (2015) Advanced Financial Managment. Himalaya Publishing House, India. (ISBN: 978-93-5097-011-9)

REFERENCE BOOKS:

1. Maheswari, S. N. (2018) Financial Management. Sultan Chand & Sons Publishers, New Delhi, India.
2. Khan, M. Y., & Jain, P. K. (2018) Financial Management: Text, Problems and Cases. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-218-4)
3. Kishore, Ravi M. (2020) Taxmann's Financial Management-Theory/Problems/Cases. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-8992-174-8)

Note: Latest edition of the books to be referred

BUSINESS LAWS & ETHICS

Semester	III
Subject	CORE VII BUSINESS LAWS & ETHICS
Course Code	23/62311
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

S No.	Objectives	K Level
1	Classify the different types of contracts and confirm the necessary requirements of the contract	K4
2	Appoint Agents and fix the duties and responsibilities of the agent	K3
3	Differentiate between Conditions and warranties and be aware of the rights of an unpaid seller	K4
4	Follow the regulations of Competition Act	K3
5	Carry on an ethical business and follow ethics in business transactions	K5

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	2	3
CO 3	3	2	3	2	3	3	3
CO4	3	3	2	3	3	2	3
CO 5	3	3	3	3	2	3	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	3	3	3	3	3	3
CO 2	2	3	3	3	3	3	3	2	3	3
CO 3	3	3	3	2	3	2	3	2	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	2	3	2	3

UNIT	CONTENTS OF THE MODULE
I	<p>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</p> <p>Classification of Contract – Express & Implied – Void & Voidable agreements – Executed & Executory Contracts – Unilateral & Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts</p>
II	<p>Special Contracts: Indemnity and Guarantee; Bailment and Pledge.</p> <p>Laws of Agency- Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Termination of Agency.</p>
III	<p>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.</p>
IV	<p>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</p>
V	<p>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</p>

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section–A	12	10	2	20
Section– B	7	5	7	35
Section– C	5	3	15	45
Total Marks				100

1. Sulphrey, M. M., & Basheer, Az-har. (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

INTERNATIONAL TAXATION AND TECHNOLOGY

Semester	III
Subject	CORE VIII - INTERNATIONAL TAXATION AND TECHNOLOGY
Course Code	23/62312
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

S No.	Objectives	K Level
1	Recognize the different tax payers of foreign countries	K2
2	File returns for individual tax payers of foreign countries	K5
3	Calculate the tax in the case of transactions relating to property	K4
4	Prepare forms for international tax payers on due date	K5
5	Compute the tax liability of Corporate Tax Payers	K4

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3
CO 3	3	2	3	3	3	3	3
CO 4	3	3	2	3	3	3	3
CO 5	3	3	3	3	2	3	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	3	3	3	3	3	3
CO 2	2	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	2	2	3	3	2	3	2
CO 4	2	3	2	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	2	3	3	2	3

UNIT	CONTENTS OF THE MODULE
I	Federal Tax legislative process - IRS – Jurisdiction – Tax System – Types of Tax Payers. Overview of USGAAP – comparison. Accounting methods- Recognition – valuation – long term contracts - Tax election types – Authoritative hierarchy - Commutations with clients.
II	<p>Individual Taxation - Concept – Filing Status and Exemptions - Gross income - Capital gains and losses - Inclusions and Exclusions - Adjustment and Itemized deductions - Passive activity losses - Loss limitations – Savings and retirement plan benefits</p> <p>Tax computation and credits – Alternative minimum tax – Income recognition for Foreign Nationals Simulations - Filing Forms and schedules - due dates – extension – tax calculation</p>
III	<p>Property Transactions - Types of assets – basis and holding periods – depreciation, depletion and amortization - Sale and exchange (Taxable and nontaxable) - gains and losses – Netting process – Related party transactions. Estate and Gift taxation - Transfers - Annual exclusion and deductions - determination – deduction - unified credit. Simulations - Filing Forms and schedules – due dates – extension – tax calculation</p>
IV	<p>Partnerships - determination of income /losses - Basis of partner interest and assets contribution to partnership - Election – Transaction between partner and partnership - Liabilities treatment – Distribution of assets – change in ownership - liquidation – termination - Simulations - Preparation of Forms and schedules – due dates – extension – tax calculation</p>
V	<p>C CORPORATION - Determination – computation - earnings and profits - AMT- losses treatment – Entity transactions- contribution and distribution – Consolidation</p> <p>S CORPORATION - Eligibility and election – income determination – losses – other stated items – basis of shareholders interest - Entity transactions- contribution and distribution – Built in gains tax</p> <p>Simulations - Preparation of Forms and schedules – due dates – extension – tax calculation</p>

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. Jeffrey Helewiz, A Guide to Federal Taxation
2. Robert Hissey, Practical Guide to US Taxation, Wolters Kluver
3. US Tax Masters Guide, Wolters Kluver

Note: Latest edition of the books to be referred.

BUSINESS MATHEMATICS

Semester	III
Subject	Allied III - BUSINESS MATHEMATICS
Course Code	22-23/62313
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

S No.	Objectives	K Level
1	Use Matrices in solving business related decisions	K3
2	Work with Permutations and combinations in business	K3
3	Interpolate missing data using Interpolation techniques	K4
4	Calculate time required for completing a work using Time and work calculations	K4
5	Estimate the Annuity factors and discounting of bills	K4

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3
CO 3	3	2	3	3	3	3	3
CO4	3	3	2	3	3	3	3
CO 5	3	3	3	3	2	3	3

Mapping Course Outcomes with Program Specific Outcomes

[illegible]

UNIT	CONTENTS OF THE MODULE
I	Matrices: Matrices-Meaning and Operations, matrix inversion - Solutions to linear equations.
II	Algebra: Permutation and Combination. Arithmetic, and Geometric Progressions
III	Interpolation: Newton's forward and backward formulae for interpolation (no proof) Lagrange's formula for interpolation (No Proof) – Simple problems.
IV	Average - Percentage - Time & Work - Profit & Loss - Pipes & Cistern- Alligation or Mixture
V	Simple Interest, Compound Interest and Annuity – Discount on Bills

Note: No Theory questions to be asked

End Semester Examination Pattern:

Reference Books:

1. P.R. Vittal, *Business Mathematics*, Margham Publications, Chennai.
2. D.C.Sancheti & V.K.Kapoor, *Business Mathematics*, Sultan Chand Publication, New

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section–A	12	10	2	20
Section– B	7	5	7	35
Section– C	5	3	15	45
Total Marks				100

Delhi.

3. B.M Agarwal, *Business Mathematics*, Kalyani Publishers.
4. R.S.Soni, *Business Mathematics*, Pitambar Publishing house.
5. Singh .J.K., *Business Mathematics*, Himalaya Publishing house.
6. Dr. R. S. Aggarwal, (2017) *Quantitative Aptitude*, S. Chand & Company Ltd., (Revised edition)

Note: Latest edition of the books to be referred.

CORPORATE ACCOUNTING –II

Semester	IV
Subject	CORE IX CORPORATE ACCOUNTING II
Course Code	23/62414
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	6:0:0:0

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

S No.	Objectives	K Level
1	Report the different segments of business as per AS 17	K4
2	Alter the share capital of the business and internal reconstruction	K5
3	Prepare consolidated financial financial statements\	K5
4	Finalize the accounts of Banking Companies as per RBI Guidelines	K5
5	Guide the coporate entities in case of insolvency and bankruptcy and prepare liquidators final statement	K5

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3
CO 3	3	2	3	3	3	3	3
CO4	3	3	2	3	3	3	3
CO 5	3	3	3	3	2	3	3

Mapping Course Outcomes with Program Specific Outcomes

[illegible]

UNITS	CONTENTS OF THE MODULE
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.
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.
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.
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].
V	Basics of Insolvency and Bankruptcy Code- Corporate insolvency resolution process [CIRP], Liquidation – Liquidator's final statement of receipts and payments

Pattern for End Semester Examination (80% Problems and 20% Theory)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section–A	6	6	12	10	2	20
Section– B	2	5	7	5	7	35
Section– C	1	4	5	3	15	45
Total Marks						100

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 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

PRINCIPLES OF MARKETING

Semester	IV
Subject	CORE X - PRINCIPLES OF MARKETING
Course Code	23/62415
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	3 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	6:0:0:0

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

S No.	Objectives	K Level
1	Classify the markets and target the particular market	K2
2	Analyze the marketing environment	K4
3	Take decisions relating to price and promotion of the products	K4
4	Choose the best channel for distribution of goods	K4
5	Use Artificial intelligence and Social media for marketing	K4

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3
CO 3	3	2	3	3	3	3	3
CO 4	3	3	2	3	3	3	3
CO 5	3	3	3	3	2	3	3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOME									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	3	3	3	3	2	3
CO 2	2	3	3	3	3	3	3	3	3	2
CO 3	3	2	3	2	3	3	3	2	3	3
CO 4	3	3	2	3	3	2	3	3	3	3
CO 5	3	3	3	3	2	3	3	3	2	3

UNIT	CONTENTS OF MODULE
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.
II	Marketing Environment – Micro Environment -Suppliers, Marketing Intermediaries, Customers, Competitors, Public- Macro Environment- Demographic, Economic, Political and legal, Social and Cultural, Physical, Technological.
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.
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.
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.

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section–A	12	10	2	20
Section– B	7	5	7	35
Section– C	5	3	15	45
Total Marks				100

Pattern for End Semester Examination:

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

COMPANY LAW

Semester	IV
Subject	CORE XI - COMPANY LAW
Course Code	23/62416
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	3 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

S No.	Objectives	K Level
1	Form a new company by preparing the necessary documents as per Company Law 2013	K5
2	Prepare the prospectus and allot shares to the applicants	K5
3	Differentiate shares and debentures and guide the company in the case of borrowings	K4
4	Recommend the appointment of Key Managerial Personnnels by following the regulations of Company Law	K4
5	Organize different types of meetings on time	K5

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	2
CO 3	3	2	3	2	3	3	3
CO4	3	3	2	3	3	2	3
CO 5	3	3	3	3	2	3	3

Mapping Course Outcomes with Program Specific Outcomes

[illegible]

UNIT	CONTENT OF MODULE
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>
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>
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>
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-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].</p>
V	<p>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.</p>

End Semester Examination pattern:

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section–A	12	10	2	20
Section– B	7	5	7	35
Section– C	5	3	15	45
Total Marks				100

TEXT BOOKS:

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 books to be referred

AUDITING & ASSURANCE

Semester	IV
Subject	CORE XII - AUDITING & ASSURANCE
Course Code	23/62417
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

S No.	Objectives	K Level
1	Forecast the different types of risk during the audit	K4
2	Follow the auditing standards and ensure quality in audit	K3
3	Recommend appointment and removal of auditors	K5
4	Perform the different types of audit while analyzing the financial statements	K3
5	Prepare final audit reports by following SA 700 and SA 706	K5

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	2
CO 3	3	2	3	2	3	3	3
CO4	3	3	2	3	3	3	2
CO 5	3	3	3	2	2	2	3

Mapping Course Outcomes with Program Specific Outcomes

[illegible]

UNIT	CONTENTS OF MODULE
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>
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>
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>
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>

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.
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End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section–A	12	10	2	20
Section– B	7	5	7	35
Section– C	5	3	15	45
Total Marks				100

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

OPERATIONS RESEARCH

Semester	IV
Subject	ALLIED IV - OPERATIONS RESEARCH
Course Code	19-23/62418
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	5 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	6:0:0:0

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

S No.	Objectives	K Level
1	Use Operations Research tools for taking business decisions	K3
2	Minimise the cost of transportation by using the transportation model	K5
3	Assign the work to the most suitable employee to minimise the cost and maximize the returns	K5
4	Sequence the different processes to save time	K5
5	Analyse the Critical path in sequence for crashing and fast tracking	K4

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	3	2	3
CO 2	2	3	3	3	2	3	3
CO 3	3	2	3	2	3	3	2
CO4	2	3	2	3	3	2	3
CO 5	3	3	3	3	2	3	2

Mapping Course Outcomes with Program Specific Outcomes

[illegible]

UNIT	CONTENTS OF THE MODULE
I	Introduction to Operations Research (OR) - Meaning & scope - * <i>Characteristics</i> – models in OR – Linear Programming Problem – formulation – graphical method
II	Transportation model –Balanced and unbalanced transportation problem- minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel’s Approximation method – MODI Method
III	Assignment models: Balanced and Unbalanced-Minimization and Maximization- restricted assignment problem-travelling salesman problem
IV	<p>Game Theory: Two persons zero sum games, the Maximin-Minimax Principle, Saddle point and Value of the games Pure Strategy and Mixed Strategies – Dominance-Graphical method.</p> <p>Sequencing problem: Processing of n jobs through 2 machines- Processing of n jobs through 3 machines- Processing of n jobs through m machines- Processing of 2 jobs through m machines</p>
V	Network Analysis: Network diagrams, Critical Path Method, Concept of slack and floats on network, Algorithm for PERT and CPM- Calculations.(no crashing) (Simple Problems only)

Pattern for End Semester Examination

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

Reference Books:

1. Pannerselvam R, Operations Research, Prentice Hall of India – New Delhi
2. S.C.Gupta and V.K.Kapoor, Operations Research, S.Chand & Co.
3. Hamdy A Taha, Operation Research – An introduction, Prentice Hall of India – New Delhi
4. P.K.Gupta & Man Mohan, Problems in Operations Research – Sultan Chand & Sons – New Delhi
5. S P Gupta, Statistical Methods, Sultan Chand Publishers.

Note: Latest edition of the books to be referred

INTERNSHIP

Semester	IV
Subject	INTERNSHIP
Course Code	
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instructional Hours	2 Credits
Examination	Presentation of Report - Evaluation & VIVA VOCE
L:P:T:S	6:0:0:0

1. The candidate is required to undergo 2 weeks internship with a business enterprise, preferably in the domain of Finance, Accounting & Auditing, Management consulting, Wealth Management, Tax Laws Practice, to gain exposure on the practical aspects of the Finance & Taxation and its application in business.
2. The Report shall be submitted and evaluation of the report shall be in form of presentation and it shall be jointly evaluated by the internal and external examiners for the award of credit.

Guidelines:

- Internship shall be undertaken during the vacation in Semester – IV
- The student shall report his / her organisation choice to the head of the department for approval and only after due approval, the internship shall be commenced.
- The student intern is expected to comply with the college code of conduct in all interactions with the intern organisation.
- After the completion of internship, the certificate of completion issued by the organisation concerned shall be submitted to the Head of the Department (within a week after the completion of the Internship)
- Internship shall be restricted to the Finance & Taxation only.
- The report shall be in the form of presentation to the Board of Examiners for the award.

MANAGEMENT ACCOUNTING

Semester	V
Subject	CORE XIII MANAGEMENT ACCOUNTING
Course Code	23/62519
Maximum Marks	CIA – 50 Marks ESE – 50 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

CO1	Understand the meaning of management accounting and will analyse and interpret the financial statements	K1
CO2	Understand the classification of ratios and statement.	K2
CO3	Interpret the financial position of a company by preparing Cash Flow Statement.	K2,K3
CO4	Understand the significance of budget preparation and also will prepare budgets.	K2
CO5	Understand the concept of marginal costing and also will apply the concept in decision making.	K3

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3
CO 5	3	3	3	3	2	3	3

Mapping of Course Outcome to Program Specific Outcomes:

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	2	3	3	3	2	3
CO2	3	3	3	3	2	3	3	3	2	3
CO3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	3
CO5	3	3	3	3	2	3	3	3	2	3

UNIT	CONTENTS OF THE MODULE
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.
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.
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.
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 [Total, Rate and Efficiency] Variances ONLY
V	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. 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.

Pattern for End Semester Examination (80% Problems & 20% Theory)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

TEXT BOOKS:

1. Maheswari, S. N. (2015) Management Accounting. Sultan Chand Publications, New Delhi, India.
2. Srinivasan, N. P., & Murugan, Sakthivel M. (2018) Principles and Practice of Management Accounting. New Age International Publishers, India. (ISBN: 978-81-2243-078-3)
3. Khan, M. Y., & Jain, P. K. (2017) Management Accounting: Text, Problems and Cases. 7th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-678-8)
4. Pillai, R. S. N., & Bagavathi, V. (2018) Management Accounting. S Chand & Co Publisher, New Delhi, India.
5. Prasath, Saravana. (2019) Advanced Management Accounting. Wolters Kluwer Publisers, India. (ISBN: 978-93-8933-504-0)
6. Sharma and Shashi K. Gupta- Management accounting, Kalyani Publishers

REFERENCE BOOKS:

1. Reddy, T. S., & Reddy, Hari Prasad Y. (2019) Management Accounting. Margham Publication, Chennai, Tamil Nadu, India.
2. Gupta, K. L. (2018) Management Accounting. Sahitya Bhawan Publications, Agra, India.
3. Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Cost and Management Accounting with Quick Revision Book. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-171-1)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting Theory and Problem Based MCQs. Taxmann's Publication, New Delhi, India

Note: Latest edition of the books to be referred

ENTREPRENEURIAL DEVELOPMENT

Semester	V
Subject	CORE XIV ENTREPRENEURIAL DEVELOPMENT
Course Code	23/62520
Maximum Marks	CIA – 50 Marks ESE – 50 Marks
Credits / Instructional Hours	4 Credits / 5 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

CO1	<ul style="list-style-type: none"> Define entrepreneur, understand the several theories of entrepreneurship and recognize the entrepreneurial development in India. 	K1,K2
CO2	<ul style="list-style-type: none"> Conceive new business ideas and identify project opportunities together with problems to be faced. 	K2,K1
CO3	<ul style="list-style-type: none"> Analyze and select the types of organization and interpret about the growth, expansion, diversification and strategies. 	K4,K2
CO4	<ul style="list-style-type: none"> Find the sources of finance and integrate the knowledge about government incentives, subsidies policies, tax concession to SSI units. 	K1,K3
CO5	<ul style="list-style-type: none"> Find the source of fund raising methods 	K2

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3
CO 5	3	3	3	3	2	3	3

Mapping with Programme Specific Outcome

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	2	3	3	3	2	3
CO2	3	3	3	3	2	3	3	3	2	3
CO3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	3
CO5	3	3	3	3	2	3	3	3	2	3

UNIT	CONTENTS OF THE MODULE
I	<p>Entrepreneurship –Meaning – Origin, Overview of theories of Entrepreneurship, Entrepreneurial traits- Factors influencing Entrepreneurship – Contemporary entrepreneurship – Intrapreneur, Social entrepreneur, Multidisciplinary entrepreneur, International entrepreneurship, Cross border entrepreneurship.</p> <p>Women Entrepreneur- Role and way forward- Practical scenario.</p> <p>Start-ups- Difference between start up and Small business- Perfect time for start-up.</p>
II	<p>Identification of Business Opportunities- Business Idea Generation- Business plan- Formulation, Components of ideal business plan & Evaluation– Setting up of management team</p> <p>Incubation centers – Meaning, Role & Importance.</p> <p>Project formulation stages- Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report- Tools of Appraisal.</p>
III	<p>Entrepreneurial Development Agencies – Ministry of skill development and entrepreneurship [MSDE]- National Council for Vocational Education & Training [NCVET], National Skill Development Corporation [NSDC], District Industries Centre [DIC] – Entrepreneurial Development Institute [EDI], National Institute of Entrepreneurship & Small Business Development [NIESBUD] Indian Institute of Entrepreneurship [IIE], Sector Skills Council [SSC], Overview of other Central and State agencies.</p> <p>Micro, Small and Medium Enterprises – Definition - Policy framework and support measures – Institutional Support [MUDRA Schemes – Shishu, Kishore, Tarun, Small equity bank, Industrial Associations]</p>
IV	<p>Incentives & Schemes</p> <p>Short Term Training Schemes/Initiatives- Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Pradhan Mantri Kaushal Kendras (PMKK), Jan Shikshan Sansthan (JSS), Capacity Building Scheme- Udaan - School Initiatives and Higher Education India- International Skill Centres (IISCs), Pre-Departure Orientation Training (PDOT),</p> <p>Long Term Training Schemes/Initiatives- Craftsmen Training Scheme (CTS), Crafts Instructor Training Scheme (CITS), Advanced Vocational training scheme [AVTS], Vocational training scheme for Women, STRIVE, SANKALP, Skill Loan Scheme, National Entrepreneurship Awards [NEA]</p>

UNIT	CONTENTS OF THE MODULE
V	Fund raising- Types of Investors- Angel, Seed, Crowd, Venture capital, Private equity funds- Identification of ideal funding method- Case study.

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

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)

Note: Latest edition of the books to be referred

INCOME TAX LAW, THEORY & PRACTICE- I

Semester	V
Subject	CORE XV INCOME TAX- LAW & PRACTICE- I
Course Code	23/62521
Maximum Marks	CIA – 50 Marks ESE – 50 Marks
Credits / Instructional Hours	4 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

CO1	<ul style="list-style-type: none"> Define entrepreneur, understand the several theories of entrepreneurship and recognize the entrepreneurial development in India. 	K1,K2
CO2	<ul style="list-style-type: none"> Conceive new business ideas and identify project opportunities together with problems to be faced. 	K2,K1
CO3	<ul style="list-style-type: none"> Analyze and select the types of organization and interpret about the growth, expansion, diversification and strategies. 	K4,K2
CO4	<ul style="list-style-type: none"> Find the sources of finance and integrate the knowledge about government incentives, subsidies policies, tax concession to SSI units. 	K1,K3
CO5	<ul style="list-style-type: none"> Find the source of fund raising methods 	K2

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3
CO 5	3	3	3	3	2	3	3

Mapping with Programme Specific Outcome

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	2	3	3	3	2	3
CO2	3	3	3	3	2	3	3	3	2	3
CO3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	3
CO5	3	3	3	3	2	3	3	3	2	3

UNIT	CONTENTS OF THE MODULE
I	Meaning of Income – Important definitions under the Income Tax Act – scope of total income – Residential Status and Incidence of tax of an individual - Incomes Exempt from tax
II	<p>Income from Salaries – scope of salary income – Allowances, Perquisites and its valuation – Deduction from salary income.</p> <p>Income from House Property – Computation of Annual value – Deductions from annual Value.</p>
III	Income from Business or Profession – Basic Principles of arriving at business income – Losses incidental to trade – specific deductions in computing income from business – General deductions – Deemed business profits chargeable to tax – compulsory maintenance of account – Audit of accounts of certain persons – specific provisions for computing incomes on estimated basis under sec 44AD, AE, AF (An Overview).
IV	<p>Capital Gains – Short term and Long Term gains – Transfer of Capital asset – Certain transactions that do not constitute transfer – Computation of capital gains – exempted capital gains.</p> <p>Income from other sources – Deductions in computation of Income from Other Sources.</p>
V	Clubbing of income - Set off and carry forward of losses – Permissible deductions from Gross Total Income with reference to an individual - Assessment of individual's total income & Tax Liability - Filing of Returns – Types – Due Dates.

Pattern for End Semester Examination (80% Problems & 20% Theory)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

TEXT BOOKS:

7. Khanka, S. S., (2015) Entrepreneurial Development. S. Chand & Co Publisher, New Delhi, India.
8. Suresh, Jayshree. (2017) Entrepreneurial Development. Margham Publication, Chennai. Tamil Nadu. India. (ISBN: 978-93-8143-011-8)
9. Bhatia, R. C. (2020) Entrepreneurship: Business and Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-172-1)
10. Gupta, C. B., & Khanka, S. S. (2017) Entrepreneurship & Small Business Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-094-6)
11. Sharma, Sangeeta. (2018) Entrepreneurship Development. PHI Learning, New Delhi, India. (ISBN: 978-81-2035-270-4)
12. 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)

Note: Latest edition of the books to be referred

CORE XVI INFORMATION MANAGEMENT

Semester	V
Subject	CORE XVI INFORMATION MANAGEMENT
Course Code	23/62522
Maximum Marks	CIA – 50 Marks ESE – 50 Marks
Credits / Instructional Hours	4 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

CO1	Define the term Data Information, Information system	K1,K2
CO2	Explain the meaning of System Analysis & Design	K1,K2,K3
CO3	Discuss the concept on Database Management System, Query language	K1,K2,K3
CO4	Describe the meaning of Security, control and reporting	K1,K2,K3
CO5	Analyze the role of information management in ERP	K4

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3
CO 5	3	3	3	3	2	3	3

Mapping with Programme Specific Outcome

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	2	3	3	3	2	3
CO2	3	3	3	3	2	3	3	3	2	3
CO3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	3
CO5	3	3	3	3	2	3	3	3	2	3

UNIT	CONTENTS OF THE MODULE
I	INTRODUCTION - Data, Information, Intelligence, Information Technology, Information System, evolution, types based on functions and hierarchy, Functional Information Systems, DSS, EIS, KMS, GIS, International Information System- <i>*Introduction to data analytics & Artificial Intelligence.</i>
II	SYSTEMS ANALYSIS AND DESIGN - Systems development methodologies, Systems Analysis and Design Tools – System flow chart, Decision table, DFD, ER, Object oriented Analysis and Design, UML diagram.
III	DATABASE MANAGEMENT SYSTEMS - DBMS – HDBMS, NDBMS, RDBMS, OODBMS, Query Processing, SQL, Concurrency Management, Data warehousing and Data Mart.
IV	SECURITY, CONTROL AND REPORTING - Security, Testing, Error detection, Controls, IS Vulnerability, Disaster Management, Computer Crimes, Securing the Web, Intranets and Wireless Networks, Software Audit, Ethics in IT, User Interface and reporting.
V	NEW IT INITIATIVES - Role of information management in ERP, <i>*e-business, e-governance</i> , Data Mining, Business Intelligence, Pervasive Computing, Cloud computing, CMM.

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. K Veeraanjaneyalu & Ors. Emerging Technologies in Information Management, BS Publications,
2. Sahil Raj, Management Information System, Pearson Edition

3. Gordon Davis, MIS: Conceptual Foundations, Structure and Development, Tata McGraw Hill,
4. Haag, Cummings and Mc Cubbrey, Management Information Systems for the Information Age, McGraw Hill,
5. Turban, McLean, Information Technology for Management
Transforming Organisations in the Digital Economy
6. Raymond McLeod and Jr. George P. Schell, Management Information Systems, Pearson Education
7. James O'Brien, Management Information Systems Technology in the E-business enterprise, Tata McGraw Hill

Note: Latest edition of the books to be referred.

**OPEN ELECTIVE - I INTRODUCTION TO INSURANCE AND RISK
MANAGEMENT**

Semester	V
Subject	OPEN ELECTIVE - I Introduction to Insurance and Risk Management
Course Code	21-23/62523
Maximum Marks	CIA – 50 Marks ESE – 50 Marks
Credits / Instructional Hours	5 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

CO1	<ul style="list-style-type: none"> Define risk management process and identify the techniques of risk management function with in the organization. 	K1& K6
CO2	<ul style="list-style-type: none"> An overview to make the students aware about the need of insurance at various levels. 	K2
CO3	<ul style="list-style-type: none"> To discuss on the regulatory framework of Insurance on IRDA Act. 	K3
CO4	<ul style="list-style-type: none"> To discuss in detail about Life Insurance. 	K4
CO5	<ul style="list-style-type: none"> To discuss in detail on the concept of General Insurance. 	K3,K2

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3
CO 5	3	3	3	3	2	3	3

Mapping with Programme Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	2	3	3	3	2	3
CO2	3	3	3	3	2	3	3	3	2	3
CO3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	3
CO5	3	3	3	3	2	3	3	3	2	3

UNIT	CONTENTS OF THE MODULE
I	Risk – meaning – types - risk management process – risk identification – evaluation – risk management techniques –significance of risk management function within business organizations.
II	Insurance- Definition - Purpose & need of Insurance - Insurance as risk transfer & risk sharing mechanism - Benefits & Cost of insurance to society - Insurance as contract- Essential elements, Fundamental principles of insurance- Utmost good faith - Insurable Interest - Indemnity - Proximate cause – Subrogation - Mitigation of loss.
III	Regulatory Framework of Insurance - IRDA act 1999; objectives of IRDA, Composition of IRDA, Duties,Powers and Functions of IRDA , Role of IRDA, Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.
IV	Life Insurance – Meaning, Characteristics, Principles - Types of Policies in Life and General Insurance. Premium –Meaning - Types of premium - Factors for determination of premium - Mortality table - Nomination and assignments,Claims Management - types of documents needed in various types of claims.
V	General Insurance (Fire, Marine and Health) – Meaning, Characteristics, Principles - Types of Policies. - Types of premium - Factors for determination of premium - Claims Management - types of documents needed in various typesof claims.

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Reference Books:

1. M. N. Mishra, Insurance – Principles and Practices OF INSURANCE– S. Chand & Co.
2. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi
3. A. Murthy, Principles and Practice of Insurance, Margham Publications
4. Dorfman, —Introduction to Risk Management and Insurance, Prentice Hall
5. Williams, Heins, —Risk Management and Insurance, TATA Mc Graw Hill Publishers

Note: Latest edition of the books to be referred.

Semester	VI
Subject	CORE XVII COST ACCOUNTING
Course Code	23/62625
Maximum Marks	CIA – 50 Marks ESE – 50 Marks
Credits / Instructional Hours	4 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

CO1	<ul style="list-style-type: none"> ● Define the meaning of Cost Accounting, Financial Accounting and Management Accounting ● List the objectives of cost accounting, Uniform costing and Inter-firm comparison ● List out the requirements of installing a costing system and the stages in installation ● Identify the significance of reconciliation of statements 	K1
CO2	<ul style="list-style-type: none"> ● Define material control by different methods of price computation ● State the meaning of Inventory turnover and Economic ordering Quantity ● Identify the methods of calculating stock levels 	K2
CO3	<ul style="list-style-type: none"> ● Describe the methods of calculating Labour turnover and also reducing it ● Explain the different types of bonus Plans with examples 	K2
CO4	<ul style="list-style-type: none"> ● Demonstrate the importance of Overhead costs and their classification ● Prepare apportion Overheads and re-distribute it to various departments ● Prepare statement showing Machine Hour Rate 	K3
CO5	<ul style="list-style-type: none"> ● Analyze the concept of process costing with various types of process losses ● Construct the format of a Contract account ● Develop the different stages of contract costing based on different phases of completion 	K3

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3

CO 5	3	3	3	3	2	3	3
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Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	2	3	3	3	3	3
CO3	3	2	3	3	3	2	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3

UNIT	CONTENTS OF MODULE
I	<p>COST ACCOUNTING Definition, meaning, scope, objectives, Significance- Relationship between Financial, Cost, Management Accounting – Terminology- Cost unit, Cost centre, Cost object, Cost driver. Classification of cost [CAS-1] - Elements of Cost and Preparation of Cost Sheets, responding to Cost sheet and Tenders [Financial bid] Overview of integrated and non-integrated accounts - Reconciliation between Cost accounting records with financial books.</p>
II	<p>MATERIAL COST [Introduction to CAS 6] Material control system- Objectives & requisites, elements of material control- Terminology- Bill of material, Purchase requisition, Material requisition note, Stores record & Ledger- Purchase order- Goods received note- Bin card. Techniques of Material Control – Perpetual inventory system, ABC Analysis, JIT Computation of Economic Ordering Quantity, Estimation of Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, Weighted average methods only).</p>
III	<p>EMPLOYEE/ LABOUR COST [Introduction to CAS 7] Classification of labour costs, Time Keeping – Time booking – Methods of Remuneration – Time Rate System – Piece rate system - Incentive schemes – Differential piece rate (Taylor's, Merrick's,) Premium Bonus plans (Halsey, Halsey Weir, Rowan Plans only) Labour turnover – Meaning, causes, Measurement of labour turnover (Addition, Separation, Replacement, Flux)- Treatment of specific items of employee cost (Supervisors salary/ Foreman's salary, Statutory Bonus, Leave travel assistance, Night shift allowance, Fringe benefits, Holiday wages & Attendance bonus, Employer's contribution towards retirement) Computation of employee cost, Cash required for payment of wages- Treatment of idle time and over time.</p>
IV	<p>OVERHEADS [Introduction to CAS 3] Definition of Overhead, Meaning, Classification, Overhead Accounting – Allocation, Apportionment & Reapportionment and its methods Absorption of Overheads – Computation of overhead recovery rates Direct Material cost, Direct wages, Prime cost, Direct Labour Hour, Machine Hour) Machine Hour Rate- Simple and Comprehensive Machine Hour Rate.</p>
V	<p>METHODS OF COSTING Job Costing- Preparation of Job cost sheet and Job cost ledger Batch Costing- Computation of Economic Batch Quantity only Contract Costing – Preparation of Contract ledger, Contractee's account only Process Costing – Normal loss and abnormal loss (Excluding Inter process profit and Equivalent production) Service Costing- Transport and Cinema theatre only.</p>

Pattern for End Semester Examination (80% Problems & 20% Theory)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

TEXT BOOKS:

1. Shukla, M. C., Gupta, M. P., & Grewal, T. S. (2019) Cost Accounting. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-635-2)
2. Tulsian, P. C., & Tulsian, Bharat. (2017) Cost Accounting for CA-IPC (Group-I). S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-336-7)
3. Jain, S. P., Narang, K. L., Agrawal, Simmi., & Sehgal, Monika. (2019) Cost Accounting: Principles and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-8947-786-3)
4. Thothadri, S., Nafeesa, S., & Jalalutheen, R. B. S. A. (2019) Cost Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-692-2)
5. Hanif, M. (2017) Modern Cost and Management Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-00-7014-493-4)
6. Cost Accounting (Paper-8), The Institute of Cost Accountants of India.
7. Cost & Management accounting (Paper-3 Intermediate), The Institute of Chartered Accountants of India.

REFERENCE BOOKS:

1. Dhalla, Kapileshwar., & Sharma, Parveen. (2020) Problems and Solutions in Cost and Management Accounting for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-9018-539-9)
2. Reddy, T. S., & Reddy, Hari Prasad Y. (2020) Cost Accounting. Margham Publications, Chennai, Tamil Nadu, India.
3. Arora, M. N. (2021) Cost Accounting: Principles and Practice. 13th Ed. Vikas Publishing, Chennai, Tamil Nadu, India. (ISBN: 978-93-5453-026-5)

Note: Latest edition of the books to be referred

GOODS AND SERVICES TAX & CUSTOMS LAW

Semester	VI
Subject	CORE XVIII GOODS AND SERVICES TAX & CUSTOMS LAW
Course Code	23/62626
Maximum Marks	CIA – 50 Marks ESE – 50 Marks
Credits / Instructional Hours	4 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

CO1	<ul style="list-style-type: none"> Learn the concept of GST – CGST & IGST 	K1
CO2	<ul style="list-style-type: none"> Demonstrate the concept of ITC (Input Tax Credit) 	K2
CO3	<ul style="list-style-type: none"> Describe the different terminologies on Payment of Tax interest, furnishing of interest. 	K2
CO4	<ul style="list-style-type: none"> Demonstrate the basic concepts on collection of customs duty 	K3
CO5	<ul style="list-style-type: none"> Develop the concept of Customs Procedures, Import and Export Procedures 	K3

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3
CO 5	3	3	3	3	2	3	3

Mapping of Course Outcomes to Program Outcomes:

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	2	3	3	3	3
CO3	3	2	3	3	3	2	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	2	3	3	3	3

UNIT- .	CONTENTS OF MODULE
1	<p>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.</p> <p>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) - Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act). Overview of Taxability of E-Commerce Operators and OIDAR Services, Reverse charge mechanism.</p> <p>[Problems relating to Time of Supply, Place of Supply and Value of Supply]</p>
2	<p>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, E-invoicing and E-way Bill</p> <p>[Problems relating to Computation of Input Tax Credit]</p>
3	<p>Important Terminologies – Harmonized System of Nomenclature [HSN], Services Accounting Code [SAC] - 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.</p>
4	<p>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</p>
5	<p>Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions</p>

Pattern for End Semester Examination (20% Problems & 80% Theory)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	2	12	10	2	20
Section – B	6	1	7	5	7	35
Section – C	4	1	5	3	15	45
Total Marks						100

TEXT BOOKS

1. Gupta, Vineet., & Gupta, N. K. (2019) Bharat's Fundamentals of Goods & Services Tax. Bharat Law House Publisher, New Delhi, India. (ISBN: 978-93-5139-668-0)
2. Kaparti, Amarendar. (2021) Indirect Tax Laws. Bharat Law House Publishers, New Delhi, India. (ISBN: 978-93-86921-16-1)
3. Gupta, Vineet., & Gupta, N. K. (2020) Goods and Service Tax with Customs Law - Knowledge Testers - Theory and Practical. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-190-5)
4. Saha, R. G., & Devi, Usha. (2020) GST and Customs Duty, Himalaya Publishing House, India. (ISBN: 978-93-5367-979-8)
5. Swain, Anil Kumar., & Agrawal, Gopa Prasad. (2018) GST Concepts and Applications. Himalaya Publishing House, India. (ISBN: 978-93-5273-883-0)
6. Mehrotra, H. C., & Agarwal, V. P. (2020) Goods and Service Tax (G.S.T.). 4th Ed. Shitya Bhawan Publication, Agra, India.
7. Bansal, K. M. (2021) Taxmann's GST & Customs Law. 5th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-537-3)
8. N.K. Gupta & Sunnania Batia: Goods & Services Tax – Indian Journey, Barat's Publication
9. V. S. Datey: Goods & Services Tax, Taxmann's Publication, New Delhi, India.

REFERENCE BOOKS:

1. Haldia, Arpit., & Salim, Mohd. (2020) Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules/Circulars/Notifications & Case Laws. Taxmann's Publication, New Delhi, India. (ISBN: 978-81-9493-978-8)
2. Singhanian, K Vinod. (2021) Taxmann's Students' Guide to GST & Customs Law. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-550-2)
3. ICAI (2020). ICAEW - Paper-5: Indirect Tax Laws - Study Material. The Institute of Chartered Accountants of India Publication, New Delhi, India.

Note: Latest edition of the books to be referred.

INCOME TAX LAW, THEORY & PRACTICE- II

Semester	VI
Subject	CORE XIX INCOME TAX LAW, THEORY & PRACTICE- II
Course Code	23/62627
Maximum Marks	CIA – 50 Marks ESE – 50 Marks
Credits / Instructional Hours	4 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

CO1	<ul style="list-style-type: none"> Discuss the meaning of Business Income & Professional Income under Income Tax Act 1961 and apply the provisions to solve problems. 	K1, K2, K3, K4, K5& K6
CO2	<ul style="list-style-type: none"> Describe Income from Other Sources under Income Tax Act 1961 and apply the provisions to solve problems. 	K1, K2, K3, K4, K5& K6
CO3	<ul style="list-style-type: none"> Explain the provisions of Set off, Carry Forward of losses & Clubbing of Income under Income Tax Act 1961. 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> Elaborate the provisions of Chapter VI A of Income Tax Act 1961 and solve simple problems. 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Analyse the different assessment procedures and define TDS, E-Returns & PAN. Prepare Form 16 and Filling Individuals Tax Returns by enabling Provision for TDS and Clubbing of Income 	K1, K2, K3& K4

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3
CO 5	3	3	3	3	2	3	3

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	3	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	2	3	3	3	2	3	3

UNIT	CONTENTS OF MODULE
1	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.
2	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.
3	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.
4	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]
5	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

Pattern for End Semester Examination (80% Problems & 20% Theory)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C	1	4	5	3	15	45
Total Marks						100

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhanian, Vinod K., & Singhanian, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)

3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

REFERENCE BOOKS:

1. Singhania, Vinod K., & Singhania, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
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.

BANKING & FINANCIAL SERVICES

Semester	VI
Subject	ELECTIVE II BANKING & FINANCIAL SERVICES
Course Code	23/62628
Maximum Marks	CIA – 50 Marks ESE – 50 Marks
Credits / Instructional Hours	5 Credits / 6 Hours
Exam Duration	3 Hours
L:P:T:S	5:0:0:0

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

CO1	<ul style="list-style-type: none"> Classify various kinds of banks with their functions and identify the services provided by them Explain the Role of Central Bank in Administering, Controlling and Directing the Monetary Activities Apply the traditional services provided by banks in real life by visiting the banks 	K1, K2, K3, K4, K5
CO2	<ul style="list-style-type: none"> Discuss the Features of Various Negotiable Instruments Explain the need for Endorsement and various types of Endorsement 	K1, K2, K3, K4
CO3	<ul style="list-style-type: none"> Describe the basic concepts of financial system and its role in economic environment Apply E-banking, internet banking and mobile banking for fund transfer 	K1, K2, K3, K4
CO4	<ul style="list-style-type: none"> Identify various financial services that can be used as an alternative measure for short term and long term financial needs 	K1, K2, K3, K4, K5
CO5	<ul style="list-style-type: none"> Explain and Relate the importance of financial services like Factoring and Leasing Evaluate various types of Mutual Funds and the working mechanism 	K1, K2, K3, K4, K5

Mapping Course Outcomes with Program Outcomes

CO	PROGRAM OUTCOME						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	2	3	3
CO 2	3	3	3	3	2	3	3
CO 3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3
CO 5	3	3	3	3	2	3	3

Mapping of Course Outcomes to Program Outcome:

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO 6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	2	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3

S.NO	CONTENTS OF MODULE
1	<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</p> <p>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>
2	<p>Negotiable instruments – meaning – definition – types – distinction betweenCheque, promissory note and bills of exchange - CTS Cheques – meaning –advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of acheque – payment in a crossed cheque – material alteration – statutory protection.</p>
3	<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>
4	<p>Factoring - definition – mechanism – characteristics – types – advantagesand disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis offactoring – 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>
5	<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>

Pattern for End Semester Examination

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C	5	3	15	45
Total Marks				100

Text Books:

1. Ahuja. H.L. and Hague: Advanced Micro Economic Theory, Sultan Chand & Co. Latest Edition
2. W.J. Boumol Economic Theory and Operation Analysis, Prentice Hall of India.
3. Baye. Managerial Economics & Business Strategy. Tata McGraw-Hill Publishing Ltd.
4. Diwedi, D.N. Managerial Economics. Vikas Publishing House Pvt Ltd.

Reference Books

1. Brickley & Zimmerman. Managerial Economics & Organizational Architecture. Tata McGraw-Hill Publishing Company Ltd. Latest Edition.
2. Pal, K. & Kumar. Managerial Economics. Excel Books, New Delhi. Latest Edition.
3. G.S. Gupta Managerial Economics, TMH.
4. Maheshwari, Y. Managerial Economics. PHI Learning Private Limited Latest Edition.

ELECTIVE III – PROJECT WORK & VIVA VOCE

Semester	VI
Subject	ELECTIVE III – PROJECT WORK & VIVA VOCE
Maximum Marks	CIA- 40 Mark ESE-100 Marks
Credits/ Instruction Hours	5 Credits
Exam Duration	3 Hours

- (1) Project Work is an integral part of B.Com (Finance & Taxation) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Finance & Taxation domain so as to stimulate trainee's desire to face its challenges and problems.
- (2) The project work shall broadly relate to
 - (a) Accounting & Auditing
 - (b) Tax Laws Practice
 - (c) Management Accounting & Decision Making
 - (d) Auditing & Assurance Services
 - (e) Wealth Management Services
 - (f) Financial Management
 - (g) Capital Markets & Financial services.

The above domains are not exhaustive. Students can choose any domain related to the Finance & Taxation management.

- (3) The students should submit a project report in the sixth semester during the last week of February. Project Work Evaluation & Viva Voce examinations shall be conducted during March. The report shall not exceed 50 typed pages, excluding tables, figures, bibliographies and appendices.

- (4) The paper on Institutional Training
shall carry
hundred marks
divided as
follows: Project Report - 60 Marks
Viva Voce - 20 Marks
Internal Marks - 20 Marks
- (5) The Evaluation of project Reports and Viva voce shall be co-ordinated by the H.O.D. and Senior Faculty members of the department along with external examiners appointed. The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.
- (6) The decision of the Head of the Department shall be final and binding on the student with respect to the project work.