



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE

(AUTONOMOUS)

CHENNAI – 600 106

COLLEGE WITH POTENTIAL FOR EXCELLENCE

[AFFILIATED TO UNIVERSITY OF MADRAS]

B.COM [HONOURS]

SYLLABUS

[CBCS PATTERN]

EFFECTIVE FROM ACADEMIC YEAR

2020 – 2021

Department of
Commerce (Honours)
ACADEMIC YEAR 2020-2021
SCHEME AND SYLLABUS

INSTITUTION

VISION

To impart value based quality academia; to empower 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.

MISSION

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

DEPARTMENT OF COMMERCE (HONOURS)

VISION

To be the centre for providing quality & value based education in commerce, management and related field with holistic concern for leading better life, better environment and society.

MISSION

M1	Empowering students with all qualities required to become a personage management professional.
M2	Providing holistic and values based development of students which ultimately enhance employability.
M3	To grooming the students to become an innovative and charismatic leader which contributes to the success of the organization as well as country at large.
M4	To facilitate academic progress of the students by encouraging them to actively participate in internships, conference, seminars & workshops.

PROGRAM EDUCATION OBJECTIVES (PEOs)

PEO 1	Graduates will be capable of making a positive contribution to commerce, trade and industry in the national and global context.
PEO 2	Graduates will be able to apply frameworks and tools to arrive at informed decision in profession and practice, striking a balance between business and social dimensions.
PEO 3	Graduates will have a solid foundation to pursue professional careers such as CA,CMA,ICWA,ACS, as well as research
PEO 4	Graduates with a flair of self-employment will be to initiate and build upon entrepreneurial ventures or demonstrate intrapreneurship for their employer organization
PEO 5	Graduates will recognize the need for adapting to change and have the aptitude and ability to engage in independent and life- long learning in the broadest context of socio-economic, technological and global change.

PEO TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3		3	3
M2	2	3			3
M3	3	3		3	3
M4	3	3	3	3	3

CORRELATION: 3- STRONG

2- MEDIUM

1- LOW

PROGRAM OUTCOMES (PO) IN RELATION TO GRADUATE ATTRIBUTES

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

Mapping of POs TO PEOs

<u>PEO/PO</u>	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
PEO 1	3	3	3	3	3	2	3
PEO 2	3	3	3	3		3	
PEO 3			3	3		2	2
PEO 4	3	3	3	3	3		3
PEO 5	3	3	3	3	3	3	3

3-Strong Correlation 2- Medium Correlation 1- Low Correlation

PROGRAM SPECIFIC OUTCOMES

PSO 1	Student can able to possess comprehensive professional knowledge in the area of Accounting, Marketing, Taxation and Management
PSO2	Students can be an Acumen (Quick Decision Maker).
PSO3	Students can be able to possess skills which are required for employment in Government and Non Government Organization.
PSO4	Enable the students to equip characteristics such as professional skills facing up of challenges, creativity and ethical values.
PSO5	Students will have ability to work in team with team spirit
PSO6	Students will possess good communication skill and also have aptitude to convince others.
PSO7	Enable the students to initiate start up programme.
PSO8	Students will be able to prove proficiency with the ability to engage as professionals like CA, CMA, CS and other courses
PSO9	Sensitize the students in the area of research.
PSO10	Able to apply professional competence by acquiring knowledge as per industry requirements

COURSE OF STUDY

The main subject of study for bachelor degree courses shall consist of the following and shall be:

S.No	Parts	Heading
1	Part I	Tamil/Other Languages
2	Part II	English
3	Part III	Core Subjects/Allied Subjects /Project/ Electives
4	Part IV	Internship Basic Tamil*/NME Skills based subjects (Electives)- Soft Skills Environmental Studies Value Education
5	Part V	Extension Activities**

***PART-IV : BASIC TAMIL**

1.(a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Tamil comprising of two course (Level will be at 6th Standard)

(b) Those who have studied Tamil up to XII Std.and taken a Non-Tamil Language under Part-I shall take Advanced Tamil Comprising of two courses.

c) Others who do not come under a+b can choose non-major elective comprising of two courses.

****Part-V : EXTENSION ACTIVITIES**

a) A candidate shall be awarded a maximum of 1 credit for Compulsory Extension service.

b) All the Students shall have to enroll for NSS/NCC/NSO (Sports & Games) Rotract/ Youth Red Cross or any other service organizations in the college and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the college before 31st March in a year. If a student LACKS 40 HOURS ATTENDANCE in the first year, he/she shall have to compensate the same during the subsequent years.

c)Students those who complete minimum attendance of 40 hours in one year will get HALF A CREDIT and those who complete the attendance of 80 hours or more hours in two years will ONE CREDIT.

d) Literacy and population Education Field work shall be compulsory component in the above extension service activities.

SCHEME ON EXAMINATIONS

As per the university Regulation the following split up of marks for theory, Practical and project are to be followed.

(i) SPLIT UP FOR INTERNAL AND EXTERNAL MARKS FOR THEORY AND PRACTICAL PAPER:

S.No	Paper	Internal	External	Total
1	Theory	40	60	100
2	Practical	40	60	100

(ii) SPLIT UP FOR INTERNAL ASSESSMENT MARKS (40) FOR THEORY:

CIE- Continuous Internal Evaluation (35 Marks)
Attendance (5 Marks)

Bloom's Category	Tests (25)	Generic Skills (10)
Remember	5	
Understand	5	
Apply	7.5	4
Analyze	3.75	4
Evaluate	2.5	
Create	1.25	2

ESE- SEMESTER END EXAMINATION (100 Marks; Weightage 60%)

Bloom's Category	Weightage %
Remember	20
Understand	20
Apply	30
Analyze	15
Evaluate	10
Create	5

SCHEME OF I SEMESTER

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	SEE	Total
1	I	Language -I	4	0	0	0	3	40	60	100
2	II	English – I	4	0	0	0	3	40	60	100
3	III	Core Paper – I Financial Accounting - I	6	0	0	0	4	40	60	100
4	III	Core Paper – II Financial Analytics & Control (CMA1A)	4	0	0	0	4	40	60	100
5	III	Core Paper – III Modern Banking	4	0	0	0	4	40	60	100
6	III	Core Paper- IV Business Economics	4	0	0	0	4	40	60	100
7	IV	Non Major Elective/Basic Tamil	2	0	0	0	2	50	50	100
8	IV	Skill based subjects – Soft Skills -1	2	0	0	0	2	50	50	100
9	IV	Internship – I (Two Weeks)					2	75	25	100
TOTAL			30				28			

SCHEME OF II SEMESTER

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	SEE	Total
1	I	Language –II	4	0	0	0	3	40	60	100
2	II	English – II	4	0	0	0	3	40	60	100
3	III	Core Paper –V Financial Accounting - II	6	0	0	0	4	40	60	100
4	III	Core Paper – VI Financial Planning & Performance (CMA1B)	4	0	0	0	4	40	60	100
5	III	Core Paper – VII Principles of Management	4	0	0	0	4	40	60	100
6	III	Core Paper- VIII Business Policy and Environment	4	0	0	0	4	40	60	100
7	IV	Non Major Elective/Basic Tamil	2	0	0	0	2	50	50	100
8	IV	Skill based subjects – Soft Skills -II	2	0	0	0	2	50	50	100
9	IV	Internship – II (Four Weeks)					4	75	25	100
TOTAL			30				30			

SCHEME OF III SEMESTER

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	SEE	Total
1	III	Core Paper- IX Business Mathematics	6	0	0	0	4	40	60	100
2	III	Core Paper- X Financial Reporting (CMA1C)	4	0	0	0	4	40	60	100
3	III	Core Paper- XI Financial Decision Making – I (CMA2A)	4	0	0	0	4	40	60	100
4	III	Core Paper- XII Company Law	4	0	0	0	4	40	60	100
5	III	Core Paper – XIII E – Accounting	0	5	0	0	4	40	60	100
6	III	Core Paper- XIV Green Business	4	0	0	0	4	40	60	100
7	IV	Environmental Studies <i>(Examination will be held in Semester IV)</i>	1							
8	IV	Skill based subjects – Soft Skills -III	2	0	0	0	2	50	50	100
9	IV	Internship – III (Two Weeks)					2	75	25	100
TOTAL			30				28			

SCHEME OF IV SEMESTER

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	SEE	Total
1	III	Core Paper-XV Business Statistics & OR	6	0	0	0	4	40	60	100
2	III	Core Paper- XVI Financial Decision Making – II (CMA2B)	4	0	0	0	4	40	60	100
3	III	Core Paper- XVII Human Resource Management	4	0	0	0	4	40	60	100
4	III	Core Paper- XVIII Business Law	4	0	0	0	4	40	60	100
5	III	Core Paper – XIX Financial Services	4		0	0	4	40	60	100
6	III	Core Paper- XX Indirect Taxes	5	0	0	0	4	40	60	100
7	IV	Environmental Studies	1				2	40	60	100
8	IV	Skill based subjects – Soft Skills -IV	2	0	0	0	2	50	50	100
9	IV	Internship – IV (Four Weeks)					4	75	25	100
TOTAL			30				32			

SCHEME OF V SEMESTER

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	SEE	Total
1	III	Core Paper- XXI Cost Accounting	6	0	0	0	4	40	60	100
2	III	Core Paper- XXII Direct Taxation – I	6	0	0	0	4	40	60	100
3	III	Core Paper- XXIII Corporate Ethics and Governance	4	0	0	0	4	40	60	100
4	III	Core Paper – XXIV Entrepreneurial Development	4	0	0	0	4	40	60	100
5	III	Core Paper- XXV Research Methodology	4	0	0	0	4	40	60	100
6	III	ELECTIVE -I Strategic Planning and Management / Logistics and Supply Chain Management	4	0	0	0	4	40	60	100
7	IV	Value Education	2	0	0	0	2	50	50	100
8	IV	Internship – V (Two Weeks)					2	75	25	100
TOTAL			30				28			

SCHEME OF VI SEMESTER

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	SEE	Total
1	III	Core Paper- XXVI Practical Auditing	5	0	0	0	4	40	60	100
2	III	Core Paper- XXVII Direct Taxation – II	6	0	0	0	4	40	60	100
3	III	Core Paper- XXVIII International Trade	5	0	0	0	4	40	60	100
4	III	Core Paper – XXIX Marketing	5	0	0	0	4	40	60	100
5	III	Core Paper- XXX Project Work	5	0	0	0	8			100
6	III	ELECTIVE –II Organisational Behaviour / Insurance and Risk Management	4	0	0	0	4	40	60	100
7	IV	Extension Activities	0	0	0	0	1			
TOTAL			30				28			

FIRST SEMESTER
(SYLLABUS)

Course Title: FINANCIAL ACCOUNTING I

Course Code :	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To combine theoretical knowledge and practice in the subject
- To gain the ability of preparing financial statements for profit & Non profit organization also able to determine the depreciation & insurance claim

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

CO1	Students can able to prepare financial statements of sole trading concern and Non Profit Organization in accordance with appropriate manner.
CO2	Students can compute the value of depreciation under different methods and compare the same.
CO3	Students can able to ascertain the profit and loss of a business (when it doesn't have complete accounting data).
CO4	Students can assess the amount of claim to be made to the insurance company on the occurrence of fire.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		2	3	3	3		3	3	3			3		3	3	3
CO 2	3		2	3	3	3		3	3	3					3	3	3
CO 3	3		3	3	3	3		3	3	3			3		3	3	3
CO 4	3		3	3	3	3		3	3	3					3	3	3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Preparations of Final Accounts - Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings, Loss of Stock by Fire.	18	CO1
2	Preparations of Receipt and Payments Accounts – Distinction between Revenue and Capital items - Income and Expenditure Account and Balance Sheet of Non Trading Organizations.	15	CO1
3	Depreciation – <i>*Meaning, Causes</i> , Types – Straight-Line Method (SLM) – Written down Value method (WDV) – Sinking Fund Method – Change of depreciation from SLM to WDV / WDV to SLM with/without retrospective effect. (with reference to IND AS 16)	15	CO2
4	(# Unit for Compulsory Question) Accounting from Incomplete Records – Meaning, Features, Defects, <i>*Differences between Single Entry and Double Entry System</i> – Statement of Affairs Method –Conversion Method.	20	CO3
5	Accounting for Insurance Claims – Loss of Stock- Average clause - Loss of Profit (Simple Problems Only).	12	CO4

****Self Study Portion***

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 (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C (i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. R.L.Gupta&V.K.Gupta – *Financial Accounting* –
SultanChandPublishers,NewDelhi
2. Jain &Narang - *Financial Accounting* – *Kalyani Publishers*
3. P.C. Tulsian – *Financial Accounting* – *TATA McGraw Hill Publishers*
4. Manikandan S, Rakesh Shankar R, *Financial Accounting, Scitech Publications*
5. T. S. Reddy & A. Murthy - *Financial Accounting* – *Margham Publications*

Note: Latest Editions of the books to be referred.

Course Title: FINANCIAL ANALYTICS & CONTROL (CMA1A)

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To define the cost behavior and costing systems in business
- To understand the data analytics and visualization

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

CO1	Students will be able to define cost behaviour and types of costs
CO2	Students will be able to classify costing systems and compare different types of costs.
CO3	Students will be able to solve problems in supply chain management
CO4	Students will be able to conclude and criticise on the basis of internal auditing
CO5	Students will be able to develop and create a business continuity plan
CO6	Students will be able to understand information systems and data control
CO7	Students will be able to understand data analytics and visualization

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3				3							3		
CO 2	3		1	3				3	2						3		
CO 3	3		2	3					2						3		3
CO 4	3		3	3		3		3		3			2		3		3
CO 5	3		2	3	3			3	3	3	3				3		3
CO 6	3		1	3				2		2					3		2
CO 7	3		1	3				2		2							2

SINO	CONTENTS OF MODULE	Hrs	Cos
1	<p>(# Unit for Compulsory Question) Costing concepts - Cost behaviour and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs</p>	15	CO1, CO2
2	<p>Supply chain management and Business process improvement - Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes</p>	10	CO3
3	<p>(# Unit for Compulsory Question) Internal controls & Systems Control & measures - Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - Internal auditing - General accounting system controls - Application and transaction controls - Network controls Backup controls - Business continuity planning</p>	15	CO4, CO5
4	<p>Information systems and data control - Define enterprise resource planning (ERP)- data warehouse- define data governance- demonstrate a general understanding of data governance frameworks- identify the stages of the data life cycle</p>	10	CO6
5	<p>Technology-enabled finance transformation and Data analytics - Business intelligence- define Big Data- explain the four Vs- describe the progression of data- define data mining- explain how query tools are used- Analytic tools- Monte Carlo technique- Visualization</p>	10	CO7

***Self Study Portion**

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	5	2	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	2	2	4	2	15	30

Note: Question in Section – C (i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, *Cost Management: A Strategic Emphasis, 7th edition, McGraw Hill, New York, NY, 2013.*
2. Horngren, Charles T., Datar, Srikant, Rajan, Madhav, *Cost Accounting: A Managerial Emphasis, 16th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.*
3. Simkin, Mark G., Rose, Jacob M., Norman, Carolyn S., *Core Concepts of Accounting Information Systems, 13th edition, John Wiley & Sons, Hoboken, NJ, 2012.*
4. Bodnar, George, H., and Hopwood, William S., *Accounting Information Systems, 10th edition, Prentice-Hall, Upper Saddle River, NJ, 2010.*
5. Sawyer's Guide for Internal Auditors, *6th edition, The Institute of Internal Auditors Research Foundation (IIARF), Altamonte Springs, FL, 2012.*

Course Title: MODERN BANKING

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To get familiarized with the concept of banking and role played by RBI
- To gain knowledge on E-Banking techniques

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

CO1	Students can able to apply the knowledge of banking in practical life.
CO2	Students can able to identify the various sources of lending and also know the procedure to apply for it.
CO3	Students can able to measure the credit control techniques used by RBI.
CO4	Students can able to know how to utilize the various types of Negotiable instruments.
CO5	Students can able to lodge grievances and also know the proceedings of it.
CO6	Students can able to select and apply appropriate E-banking techniques based on the nature of transactions.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3			2		3	3			3				3
CO 2	3		3	3	1				3				3	3	3		3
CO 3	3	3	3	3		1			3				3				
CO 4	3			3				3	3		3		3				3
CO 5	3		3	3	2	1			3		3		3				
CO 6	3			3					3	3	3		3				3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Commercial banking – definition – classification of banking system– universal banking – functions –* <i>role ofcommercialbanksineconomicdevelopment</i> –centralbanking– definition–need–principles–* <i>central banking Vs commercial banking</i> – functions and role – RBI- functions and working – objectives – legal framework.	8	CO1
2	(# Unit for Compulsory Question) Opening bank accounts – type of bank accounts – KYC Norms - * <i>FDR- Pay-in-slip book, Withdrawal forms</i> – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – CIBIL Records and Reference.	12	CO2, CO3
3	Negotiable instruments – meaning – definition – types – distinction between cheque, promissory note and bills of exchange - * <i>CTS Cheques – meaning – advantages.</i> Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonouring of a cheque – payment in a crossed cheque – material alteration – statutory protection.	10	CO4
4	(# Unit for Compulsory Question) Paying Banker – meaning duties and liabilities of paying banker - Collecting banker – meaning – collecting banker’s role – collecting banker’s duty – collection of bills of exchange – Agent for collection – paying banker Vs collecting banker. Customer grievances – grievances redressal mechanism structure in banks – Banking Ombudsman.	12	CO5
5	E-banking – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC - MICR – MMID.	8	CO6

*** Self Study Portion**

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question) (# - Unit for Compulsory Question)

Reference Books

1. Dr.S.Gurusamy,*BankingTheoryLaw&Practice,TataMcGrawHill,NewDelhi*
2. K.P.M.Sundharam,P.N.Varshney,*BankingTheoryLaw&Practice–SultanChand&Sons*
3. Khan, M.Y. *Indian Financial System– Theory and Practice. Vikas Publishing House*
4. B.Sanathanam–*Banking–Theory,Law&Practice,MarghamPublications*
5. K.C. Shekhar&LekshmyShekhar, *Banking Theory and Practice, KindleStore*

Note: Latest Editions of the books to be referred.

Course Title: BUSINESS ECONOMICS

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To understand the economic theories in business applications
- To analyze operations of market under varying competitive conditions

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

CO1	Students can able to explain basic economic philosophies relating wealth, welfare, scarcity and growth developed by various economists.
CO2	Students can able to analyze how households (Demand) and business (Supply) interact in various market structure to determine price and quantity of good produced.
CO3	Students can able to apply the utility analysis in practical situations.
CO4	Students can able to analyze the impact of cost in production.
CO5	Students can able to determine the price and output level to maximize profit under different competitive market structure.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1				3													
CO 2		2		3		2			3				3			3	3
CO 3	1			3		2			3								
CO 4	1			3				3	3	3	3					3	3
CO 5	1	2		3					3		3					3	3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Economics – Wealth, Welfare, Scarcity and Growth Views on Economics – *Positive and Normative Economics – Scope and Importance of Business Economics. Concepts: Production possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts.	10	CO1
2	(# Unit for Compulsory Question) Demand Function – Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Slope&ElasticityofDemand– Shiftsinthedemandcurvevs.movementalongthedemandcurve- *Demand Forecasting. SupplyFunction –MeaningofSupply– DeterminantsofSupply–LawofSupply–Slope&Elasticityof Supply– shiftsinthesupplycurveVs.movementalongthesupplycurve- ConceptofEquilibrium.	12	CO2
3	Consumer Behaviour - Indifference Curve – Definition, Properties and equilibrium - Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus.	8	CO3
4	(# Unit for Compulsory Question) ProductionFunction -FactorsofProduction - LawofVariableproportion–LawsofReturnstoScale–Costs of production - total cost, fixed cost, variable cost, average cost, marginal cost, short run and long run costs - Producer’s equilibrium – Economies of scale - Break EvenAnalysis.	12	CO4
5	Product pricing - price and output determination under perfect competition - profit maximization, monopoly - price discrimination, monopolistic competition, oligopoly- collusion and cartels- *pricing objectives and methods.	8	CO5

*** Self Study Portion**

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C (i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

Reference books

1. P.L.Mehta,*ManagerialEconomics-analysis,problemsandcases– SultanChandPublishers,NewDelhi.*
2. C.M Chaundhary, *Business economics- RBSA Publishers,Jaipur*
3. H.L. AHUJA, *Business economics, Sultan Chand Publishers, NewDelhi*
4. M L. Jhingan, *Microeconomics: Theory and Applications. VrindaPublishers*
5. S. Sankaran, *Business economics- MarghamPublications,Chennai*

Note: Latest edition of the books to be referred

Course Title: CORPORATE COMMUNICATION (NME-I)

Course Code :	Credits : 02
L:T:P:S: 2:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives :

- To provide an outline to effective organizational communication
- To impart the correct practices of the strategies of effective business writing

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

CO1	Students can able to know how to overcome the barriers while communicating
CO2	Students can able to utilize modern tools of communication.
CO3	Students can able to draft letters for the business correspondence.
CO4	Students can able to present themselves appropriately in a public domain.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	1	2	3	3		2		3	3		3	3	3			
CO 2	3	1	1	3	3	2	2		3	3			3	3			3
CO 3	3	1	2	3	3		2			3			3	3			
CO 4	3	1	2	3	3		2		3	3	3	3	3	3			

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Communication-Meaning and Definition-Process- Functions- <i>*Objectives-Importance-</i> Essentials of effective communication-Communication barriers- Overcoming communication barriers.	6	CO1
2	<i>Types of Communication -Written - Oral - Face-to-face - Silence - Merits and limitations</i> – modern methods of communication- E-Mail- , Video Conferencing – <i>*Social Corporate Networking.</i>	7	CO2
3	Business Letters - Need and functions of business letters - Planning & layout of business letter - Kinds of business letters.	5	CO3
4	Drafting of business letters - Enquiries and replies - Sales letters –Circular letters.Internal Communication - Preparation of Memos & Notes.	6	CO4
5	Application of Communication Skills - Group Decision-Making - Presentation - Speeches – Customer Care/Customers Relations - Public Relations.	6	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

- Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)**
2. Case Study to be based on drafting letters/ E-mail.

Reference books

1. Rajendra Pal, *Essentials of Business Communication*, Sultan Chand Publishers, NewDelhi
2. N.S.Raghunathan&B.Sanathanam,*BusinessCommunication*,MarghamPublications, Chennai
3. R. C. Bhatia, *Business Communication*, Ane Books Pvt Ltd, NewDelhi

Note: Latest edition of the books to be referred.

Course Title: INTERNSHIP

Course Code :	Credits : 02
2 WEEKS	Marks : 100

Learning Objectives :

- To apply the theoretical knowledge gained through classes in a practical corporate life

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

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

SECOND SEMESTER
(SYLLABUS)

Course Title: FINANCIAL ACCOUNTING II

Course Code :	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To accurately prepare an organization financial accounts for a specific period
- To demonstrate an appropriate mastery of the knowledge, skills & tools of financial accounting and its principles

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

CO1	Able to assess the amount of interest to be paid while purchase made on Hire purchase system and Instalment.
CO2	Able to prepare different Branch account for different types of branches.
CO3	Able to reconstitute the Books of accounts during Admission, Retirement, Death of a Partnership Firm.
CO4	Knowing the procedures that students can able to make the settlement to the external and internal liability as per the Indian Partnership Act, 1932.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	3			3	3			3	3				
CO 2	3			3	3			3	3								3
CO 3	3		3	3	3			3	3				3			3	
CO 4	3			3	3			3	3		3	3				3	

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account – Installment Purchase System – Meaning – Accounting Treatment.	10	CO1
2	(# Unit for Compulsory Question) Branch Accounting – Debtors system, Stock and debtors system, Independent branch (Foreign Branches excluded) – Branch final accounts system and whole sale basis system - Departmental accounts – inter- departmental transfers.	20	CO2
3	Partnership – Introduction – Appropriation of profits – accumulated reserves – treatment of goodwill – past adjustments and guarantee – memorandum of revaluation account – accounting treatment for admission.	15	CO3
4	(# Unit for Compulsory Question) Partnership Accounts – Admission, Retirement and Death of Partner(s) – Computation of Revised profit sharing ratios - Accounting for Goodwill – Treatment of Reserves – Revaluation of Assets and Liabilities – Preparation of Balance Sheet of Reconstituted firm.	20	CO3
5	Partnership Accounts - Dissolution of Partnership – Insolvency of a partner – Garner Vs Murray – Insolvency of one or more partners – Insolvency of all partners - piecemeal Distribution – Proportionate Capital Method and Maximum Loss method.	15	CO4

****Self Study Portion***

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 (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. R.L.Gupta&V.K.Gupta–*FinancialAccounting–SultanChandPublishers,NewDelhi*
2. Jain &Narang - *Financial Accounting – KalyaniPublishers*
3. P.C. Tulsian – *Financial Accounting – TATA McGraw HillPublishers*
4. Shukla&Grewal – *Advanced Accountancy -Vol .I– S. Chand &Co.*
5. Manikandan S, Rakesh Shankar R, *Financial Accounting, ScitechPublications*
6. T. S. Reddy & A. Murthy - *Financial Accounting – MarghamPublications*

Course Title: FINANCIAL PLANNING AND PERFORMANCE [CMA1B]

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To acquire expertise knowledge in the field of budgeting and standard costing
- To apply the profitability analysis in business concern

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

CO1	Students will be able to understand strategic planning and budgeting and recall the models of strategic planning with the process
CO2	Students will be able to classify forecasting techniques and demonstrate the budget
CO3	Students will be able to make use of budget to prepare an annual profit plan
CO4	Students will be able to analyze performance by using flexible budgets and compare actual results to planned results
CO5	Students will be able to explain the importance and use of standard cost systems
CO6	Students will be able to propose performance measures and discuss key performance indicators

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3				3							3		3
CO 2	3	2		3		2		3	3	3	3				3	3	
CO 3	3			3	3	2		3			3			3	3		
CO 4	3	1	3	3	2			3	3		3	3			3	3	3
CO 5	3		1	3		2		3			3	3		3	3	3	
CO 6	3			3	3	2		3			3		3	3	3		3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Strategic planning - Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - <i>*Characteristics of successful strategic planning process.</i>	10	CO1
2	(# Unit for Compulsory Question) Budgeting concepts - Operations and performance goals - <i>*Characteristics of a successful budget process</i> - Resource allocation - Other budgeting concepts. Budgeting methodologies - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting.	15	CO2
3	Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets. Top-level planning and analysis - Pro forma income - Financial statement projections - Cash flow projections.	10	CO3
4	Cost and variance measures - Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations. Responsibility centers and reporting segments - Types of responsibility centers - Transfer pricing - Reporting of organizational segments.	10	CO4, CO5
5	(# Unit for Compulsory Question) Performance measures - Product profitability analysis - Business Unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard.	15	CO6

***Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	5	2	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	3	1	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS

1. Jack Alexander, *Financial Planning & Analysis and Performance Management*, Wiley
2. RSN Pillai & Bagavati, *Management Accounting - S Chand & Co Ltd - New Delhi*.
3. Horngren, Sundt, Stratton, *Introduction to Management Accounting - Pearson Education*.
4. Alice C. Lee, Cheng F. Lee, and John C. Lee, *Financial Analysis, Planning & Forecasting: Theory and Application*, World Scientific
5. S N Maheswari, *Management Accounting - Sultan Chand Publications*

Course Title: PRINCIPLES OF MANAGEMENT

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To get awareness on emerging trends in management
- To specify how the various management tasks are executed in various circumstances

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

CO1	Students can discuss and communicate the evolution and philosophies of management.
CO2	Students can able to practice the process of core management functions viz planning, Organizing, leading, controlling etc.,
CO3	Students can able to use the motivational theories in their business to evoke the best performance of the employees.
CO4	Students can evaluate the various leadership styles & adopt the best one in their business at different situation.
CO5	Students can outline the latest management techniques which help them to select and apply best technique to manage their business effectively and efficiently.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1				3	3			3		3	3		3			3	
CO 2	3		2	3			3	3	3	3	3	3	3				3
CO 3	3	2	2	3	3		2	3	3	3	3	3	3			3	3
CO 4	3	2	2	3	3	3	3	3	3	3	3	3	3			3	3
CO 5	3	3	3	3	3	3	2	3	3	3	3						3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Management - definition, importance, functions; <i>*Nature-as profession, science and art, universality of management; *Levels of management-</i> managerial tasks and skills Classical School- contributions of Taylor, Henry Fayol and Elton Mayo, Different schools of management thought – Approaches in Management - Behavioural, Scientific, Systems, and Contingency, Management thoughts in Indian Philosophy – An Overview.	10	CO1
2	(# Unit for Compulsory Question) Planning - concept, importance, types, steps, premises, <i>*Barriers to effective planning</i> and remedial measures. MBO - Strategic Planning-concept. Forecasting -concept – techniques. Decision making – Meaning, Advantages and Disadvantages, process, problems in Decision making.	15	CO2
3	Organising - concept, importance, principles, different organization models - Line & Staff, Functional, Product, Matrix, Geographical, Virtual, Organizations, Networks- Types of Network Organizations/Clusters Organizational Designs for Change and Innovation <i>*Departmentation – need, basis, principles</i> - Delegation of Authority - elements – steps – barriers- Centralisation and Decentralization of Authority - Span of Management –concept - types and factors.	15	CO3
4	(# Unit for Compulsory Question) Motivation: concept, importance, contributions of McGregor, Maslow, and Herzberg. Leadership: concept, importance, types, leadership traits. Co-ordination: concept, significance, principles, and techniques Control: concept and steps, Control Techniques.	12	CO3
5	Latest trends in Management- Concept of Knowledge management, technology management, Employee energy management, Process & change management- project quality standards – six sigma, CMM, CMMI, PCMM, Impact of IT quality management systems, learning organizations.	8	CO4

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Gupta.C.B, *Business Management, Sultan Chand Publishers, NewDelhi*
2. Koontz Harold and Heinz Weihrich , *Essentials of Management , TATA McGrawHill*
3. Prasad L.M., *Principles & Practice of management, SultanChand Publishers*
4. Stoner.A.F and freeman.R.E., *Management, Prentice Hall ofIndia*
5. Chhabra, T.N. *Principles and Practice of Management.*

Course Title: **BUSINESS POLICY & ENVIRONMENT**

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To gain knowledge of business policy and the impact of external and internal business environment
- To familiarize with ethical principles to commit professional ethics and responsibilities in according with the norms of business policies.

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

CO1	Students can able to apply the knowledge of business policy, and also enable them to understand the importance of looking at the organization as a unified whole.
CO2	Students can able to forecast the environment which affects the future trends of the business.
CO3	Students can able to discuss and define the factors that shape the SWOT analysis of a firm and develop an environment appraisal that will lead to formulation of strategic plans.
CO4	Students can able to give Managerial Response to Changes in the External Business Environment.
CO5	Students can able to apply ethical principles to commit professional ethics and responsibilities in accordance with the norms of business policies.
CO6	Students can able to suggest the management to utilize the driving forces optimally to enter into foreign country to expand the business.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	2		3	2			2			3						2
CO 2	3		2	3	3				3		3						
CO 3	3	1	3	3	2	3		3	3								3
CO 4	3		2	3	2	2			3		3						3
CO 5	3		3	3	3	2	2	3			3	3					
CO 6	3	2	3	3	3	2		3	3				3				3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Business Policy – Meaning, Scope, overview of Business Policies, Importance of business policies, Definition of Policy, Procedures, Process and programmes, types of policies, business policy statements, corporate culture, relationship between business, government and law.	10	CO1
2	Business Environment – Meaning, Dimensions of Business Environment – Overview of Business Environment- <i>*Natural Environment</i> – Environmental Analysis – Need – Importance – Approaches and Forecasting techniques.	8	CO2
3	(# Unit for Compulsory Question) Internal Business Environment Organizational Analysis –Need- Approaches–ETOP Analysis–SWOT Analysis–TOWS–BCG Matrix–McKinsey’s 7S Framework, PORTER’s Model.	10	CO3
4	(# Unit for Compulsory Question) External Environment - Political – Cultural – Legal – Demographic – Governmental – Technological - Global Environment – Globalization – significance, strategies for globalization, Economic Environment, Social Environment– <i>*Business and society</i> -Ethical issues in Business-Corporate Code of Ethics: Accountability and Responsibility–Corporate Social Responsibility-Social Audit.	12	CO4 , CO5
5	Introduction to International Business – importance, nature & Scope of international business–modes of entry into international business, internationalization process and managerial implications – Multinational corporations and their involvement in international business.	10	CO6

***Self Study Portion**

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Francis Cherunilam, *Business Environment, Himalaya Publishing House, Mumbai*
2. Aswathappa.K, *Essentials of Business Management, Himalaya Publishing House, Mumbai*
3. V.P.M. Michael, *Business Policy and Environment, S. Chand & co., New Delhi*
4. Joseph R., *Business Policy and Environment, Anmol Publications Private Limited*
5. Paul, *Business Environment, TATA McGraw Hill Publishing*

Note: Latest Editions of the books to be referred.

Course Title: CUSTOMER RELATIONSHIP MANAGEMENT (NME-II)

Course Code :	Credits : 04
L:T:P:S: 2:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning Objectives :

- To analyze the behavior of customers and their values
- To simplify marketing and sales process in such a way that there is improved quality communication and networking

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

CO1	An outline and revision on concepts regarding CRM.
CO2	Students can segment their customers and also maintain long-term relationship with their customers by using success chain formula.
CO3	Students can plan to build loyalty among the customers through best campaigning methods.
CO4	Students can design and implement fair reward system in their business.
CO5	Integrate and implement various technology utilized for the development of CRM.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	1				3	3	3	3	3	3	3	3	3
CO 2	3			3	2					3				3	3		3
CO 3	3		2	3	3			3	3	3	3	3		3	3	3	3
CO 4	3			3					3	3	3		3	3	3	3	3
CO 5	3	1	2	3	3	2		3	3	3	3	3	3	3	3	3	3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to CRM and - Meaning – Definition – CRM technology - components, customer life style Customer Loyalty – customer interaction- Customer Satisfaction Analysis – e – CRM – Meaning- <i>*features of e CRM</i> – Transformation from CRM to e-CRM – transformation process and benefits.	6	CO1
2	CommunicationinCRM–CommunicationProcess– CustomerRelationshipMarketing–meaning,structure, process – Success Chain in CRM – Target Formulation – CustomerSegmentation.	5	CO2
3	CustomerLoyalty – Meaning–buildingcustomerloyaltyinCRM – marketingcampaign,campaignplanning and management, business analytictools.	6	CO3
4	Implementing CRM - Pre implementation, kick off meeting, requirements gathering, detailed proposal generation, development, training, roll out, ongoing support, system, follow up – Relationship marketing reward systems (An Overview).	6	CO4
5	TechnologyforCRM–Components– Creatingvalueforcustomers–Customization of technology – critical areas–customercare– callcentre– Technologicalsolutions–IntegrationofERP.	7	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C is a Case Study Based Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. John Egan, *“Relationship Marketing, Exploring Relational Strategies In Marketing”*, Prentice Hall.
2. John Anton, *“Customer Relationship Management”*, Prentice Hall.
3. Jagdish N. Sheth and Atul Parvatiyar, *“Handbook of Relationship Marketing”*, Response Books
4. Anderson, *“Customer Relationship management”*, Tata McGraw Hill
5. David Strutton; Lou E. Pelton; James R. Lumpkin, *“Marketing Channels: A Relationship Management Approach”*, McGraw-Hill Higher Education.

Note: Latest edition of the books to be referred.

Course Title: INTERNSHIP

Course Code :	Credits : 04
4 WEEKS	Marks : 100

Learning Objectives :

- To apply the theoretical knowledge gained through classes in a practical corporate life

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

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

THIRD SEMESTER
(SYLLABUS)

Course Title: BUSINESS MATHEMATICS

Course Code :	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To recall the concepts of the sets, functions and relations
- To explain the importance of the ratio, proportion, variations, permutation and combination in real time problems
- To demonstrate the different types of series such as Binomial series, exponential series, logarithmic series with given examples
- To summarize the Arithmetic progression, Geometric progression and Harmonic progression with illustrations
- To discuss the applications of differential calculus, matrices and interest calculation on real time situations through secondary data

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

CO1	<ul style="list-style-type: none"> • Restate the set notation, elementary set theory. • explain the connection between set operations and logic. • Classify the different types of functions and properties of injections, surjections, bijections, compositions and inverse functions. • Categorize the different types of relations.
CO2	Demonstrate and solve certain real time business problems using ratios, proportion, variations, permutations and combinations.
CO3	<ul style="list-style-type: none"> • Explain the different types of series such as Binomial series, exponential series and logarithmic series and illustrate with examples. Distinguish and solve the arithmetic progression, Geometric progression and Harmonic progression.
CO4	<ul style="list-style-type: none"> • Point out the derivative of an algebraic, exponential and logarithmic function using the addition rule, product rule, quotient rule and chain rule. • Point out the applications of differentiation to business situations. Identify the extrema of a function and classify them as minima and maxima
CO5	<ul style="list-style-type: none"> • Explain the meaning of simple interest, compound interest and annuity through secondary data. • Restate the matrix and explain the different types of matrices using examples. Solve the system of linear and equations by matrix method.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO								PSO				
	1	2	3	4	5	6	7	8	1	2	3	4	5
CO 1	3	3	3	3	2	3	3	3	3	3	3	3	2
CO 2	3	3	3	3	3	3	2	3	3	3	3	2	2
CO 3	3	3	3	2	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	2	3	3	3	3	3	3	2
CO 5	3	3	3	2	3	3	2	3	3	3	3	3	3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Theory of Sets - Set Theory – Definition - Elements and Types of Sets - Operations on Sets- Relations and Functions of Sets.	15	CO1
2	Ratio, Proportion and Variations - Permutation and Combinations.	12	CO2
3	Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions.	13	CO3
4	(# Unit for Compulsory Question) Differential Calculus - Differentiation – Meaning – Rules - Maxima and Minima of Univariate Functions- Application of Maxima and Minima in Business.	20	CO4
5	(# Unit for Compulsory Question) Simple Interest, Compound Interest and Annuity – Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations.	20	CO5

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. P.R.Vittal , *Business Mathematics, MarghamPublications,Chennai*
2. D.C.SanchetiandV.K.Kapoor*BusinessMathematics,SultanChandPublishers, NewDelhi*
3. B.M. Agarwal , *Business Mathematics, KalyaniPublishers*
4. R.S. Soni , *Business Mathematics, PitambarPublishingHouse*

Course Title: FINANCIAL REPORTING (CMA1C)

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To understand how to prepare financial statement according US GAAP & IFRS
- To apply accounting standards to measure assets and liability

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

CO1	Students will be able to understand the line items of financial statements and prepare financial statements according to US GAAP and IFRS.
CO2	Students will be able to apply the accounting standards in measuring assets
CO3	Students will be able to apply the accounting standards in measuring liabilities
CO4	Students will be able to develop conceptual understanding on equity transactions
CO5	Students will be able to develop conceptual understanding on revenue recognition principles

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3		1		3		3					3		3
CO 2	3			3	2	1		3							3		3
CO 3	3			3	2	1		3		3					3		3
CO 4	3			3		1		3		3	3				3		
CO 5	3			3		1		3		3	3				3		3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Income statement - Statement of comprehensive income - Balance sheet - Statement of changes in equity - Statement of cash flows - Notes to the financial statements	10	CO1
2	Fair value standards and measurements - Accounts receivable - Inventory – Investment in marketable securities - Property, plant & equipment - Depreciation Methods - Impairment - Intangible assets - Deferred tax assets - Leasehold assets	10	CO2
3	Current liabilities - Contingencies - Long term liabilities and bonds payable – Warranties - Off-balance sheet financing - Deferred tax liabilities - Lease liabilities	8	CO3
4	Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options	12	CO4
5	(# Unit for Compulsory Question) Revenue recognition principles - Percentage-of-completion versus completed-contract method - Matching principle - Comprehensive income - Major differences between US GAAP and IFRS	10	CO5

****Self Study Portion***

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 (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Bruce Mackenzie & Others, *IFRS 2012: Interpretation and Application of International Financial Reporting Standards*
2. Wiley Loftus, *Financial Reporting*, Wiley
3. Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., *Intermediate Accounting*, 16th edition, Wiley & Sons, Hoboken, NJ, 2011.
4. Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., *Intermediate Accounting*, 11th edition, South-Western Cengage Learning, Mason, OH, 2010.
5. Hoyle, Joe B., Schaefer Thomas F., and Douppnik Timothy S., *Advanced Accounting*, 11th edition, McGraw Hill, New York, NY, 2013.

Course Title: STRATEGIC FINANCIAL MANAGEMENT I (CMA2A)

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To solve the complex problem to support financial decision making
- To understand how to formulate financial strategy taking account of various stake holders & their interest

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

CO1	Students will be able to understand a Common size financial statement and recall and relate the financial ratios
CO2	Students will be able to identify the relationship between risk and return and utilize the knowledge of long term financial management.
CO3	Students will be able to examine financial markets and regulations and analyse working capital management
CO4	Students will be able to explain mergers and acquisitions, bankruptcy, and corporate restructuring

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	2		3							3		
CO 2	3		3	3	2	3		3		3	3				3		3
CO 3	3	2	3	3	2	3		3		3					3		3
CO 4	3	2	3	3	1	2		3		3			3		3		3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Common size financial statements - Common base year financial statements - Financial Ratios (liquidity, leverage, activity, profitability, market) - Profitability analysis (income measurement analysis, revenue analysis, cost of sales analysis, expense analysis, variation analysis) - Impact of foreign operations - Effects of changing prices and inflation - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality	12	CO1
2	Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management	12	CO2
3	(# Unit for Compulsory Question) Calculating return - Types of risk - Relationship between risk and return - Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments	10	CO3
4	Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing	8	CO4
5	Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade - Tax implications of transfer pricing	8	CO4

***Self Study Portion**

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	4	3	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	2	2	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon, 2012 *Interpretation and Application of International Financial Reporting Standards*, John Wiley & Sons, Hoboken, NJ, 2017.
2. Gibson, Charles H., *Financial Reporting & Analysis, 13th edition*, South-Western Cengage Learning, Mason, OH, 2013.
3. Subramanyam, K.R., and Wild, John L., *Financial Statement Analysis, 11th edition*, McGraw Hill, New York, NY, 2009.
4. Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin, *Principles of Corporate Finance, 12th edition*, McGraw Hill, New York, NY, 2011.
5. Van Horn, James, C., and Wachowicz, John M. Jr., *Fundamentals of Financial Management, 13th edition*, FT / Prentice Hall, Harlow, England, 2009.

Note: Latest edition of the books to be referred.

Course Title: BUSINESS LAW

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To provide practical legal knowledge of general business law issues
- To explain the parties entering and discharging of contract in business

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

CO1	Students can able to identify essential elements required for a valid contract.
CO2	Students can able to discuss about the capacity of parties to entering a contract.
CO3	Students can able to explain the various modes involved in discharging of contract.
CO4	Students can able to explain the relationship between principal and agent relating to agency contract, use information technology for entering into a contract.
CO5	Students can able to differentiate the sale from the hire purchase & instalment sale, identify and explain condition and warranty relating to sale of goods.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1				3	3								3		3		3
CO 2	1			3	2				3		3		3				3
CO 3				3	1						3		3				3
CO 4	1			3	2				3	3	3	3	3	3		3	3
CO 5				3	2			3	3				3				3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	<p>(# Unit for Compulsory Question) The Indian Contract Act, 1872 - Introduction - Essential elements of a valid contract - classification of contract - Offer and Acceptance – meaning - Rules relating to valid offer and acceptance - communication of offer and acceptance - Revocation of offer and acceptance - Consideration - definition - essential elements - types of consideration - “No consideration No contract”.</p>	10	CO1
2	<p>(# Unit for Compulsory Question) Capacity of Parties- Competency to contract – minor - persons of unsound mind - persons disqualified by other laws- Consent - definition of consent and free consent – coercion - undue influence. <i>*Fraud; misrepresentation - mistake - Void and Voidable Agreements</i> – definitions - distinction between void and illegal agreement - wagering agreement.</p>	10	CO2
3	<p>Performance of contract – Joint Performance – Rights and Liability of Joint Promisor & Promisee - Impossibility of Performance - Discharge of contract – Breach of Contract - Remedies for Breach of contract – Damages - Contingent Contracts - Quasi contracts.</p>	10	CO3
4	<p>Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency</p> <p>Information Technology Act 2008 – Scope, Objectives, Electronic Contracting, electronic records and digital signatures, cyber offences.</p>	10	CO4
5	<p>The Sale of Goods Act, 1930 –Introduction – definition - goods and their classification; sale and a agreement to sell - essential elements of contract of sale - <i>*sale distinguished from hire purchase and instalment sale</i> - Conditions and Warranties - distinction between condition and warranty - implied conditions and warranties- Doctrine of Caveat Emptor and its exceptions - Transfer of Ownership - passing of property from the seller to the buyer - unpaid seller and his rights</p>	10	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. N.D.KAPOOR, *Elements of mercantile law, Sultan Chand & co*
2. DR.M.R.Sreenivasan, *Business Law 2nd Ed Margham Publication, Chennai*
3. R.S.N.Pillai and Bhagavathi, 2004, *Business Law, 3rd Ed., S.Chand & Co., New Delhi*
4. P.C.Tulsian *Business Laws, 2nd ed, Tata Mcgraw Hill, New Delhi*
5. N.D.KAPOOR, *Business Laws, Sulthan Chand & co*

Course Title: E - ACCOUNTING

Course Code :	Credits : 04
L:T:P:S: 0:0:5:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To train the students in computerized accounting using tally
- To equip the students to pursue their career in this sector

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

CO1	Students can outline the latest management techniques which helps them to select and apply best technique to manage their business effectively and efficiently.
CO2	Students can able to make journals in proper heads & ledgers in proper group. They also can create and alter group as per organizations requirements.
CO3	Students can able to make vouchers and prepare financial statements of an organization by using accounting software.
CO4	Students can reconcile bank statement with cash book and rectify the errors if any.
CO5	Students can able to prepare stock report using accounting software.
CO6	Students can able to calculate professional tax as per slab deductions and payment procedures.
CO7	Students can able to create employee database.
CO8	Students can able to design bill at the time of sale.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	2		2	3	3	3	3				3		3
CO 2	3			3	2		1	3	3	3	3				3		3
CO 3	3			3	2		2	3	3	3	3		3		3		3
CO 4	3		3	3	2		2	3	3	3	3				3		3
CO 5	3			3	3		2	3	3	3	3				3		3
CO 6	3			3	2		1	3	3	3	3				3		3
CO 7	3			3	3		2	3	3	3	3				3		3
CO 8	3			3	2	2	1	3	3	3	3				3		3

Practical Internal Marks	40	Practical ESE Marks	60
CIA – Test Marks	30	2 Problems	30 marks each
Record	10	1 problem is compulsory	

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Company creation, modification and other entries – Journal entries & Ledger creation and its modifications – Group creation.	17	CO1, CO2
2	Preparation of voucher – Payment Receipts, journal, Purchase, Sales, Contra, Return inwards and Return Outwards.	8	CO3
3	(# Unit for Compulsory Question) Preparation of trading account, Profit & Loss account, Income & Expenditure account, Receipts and Payments account and Balance Sheet.	16	CO3
4	Preparation of Bank Reconciliation Statement – Stock Management – Stock group creation, Stock category, Godown management, Units creation, Stock ledger creation and maintenance	10	CO4, CO5
5	Price Level Changes at Point Of Sale (POS) –Necessary activation, Journal entries, Bill design/ Preparation/ Generation. Payroll – Basic concepts, Employee creation, Group creation, Attendance, Voucher type creation, Payroll entries - Tax Deducted at Sources (TDS)	14	CO6, CO7, CO8

REFERENCE BOOKS:

1. SoumyaRanjanBehera*Learn Tally ERP 9*
2. Ashok K Nadhani*Tally ERP 9*
3. Hanif& Mukherjee*Financial Accounting*

Course Title: GREEN BUSINESS

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To understand the concept of green business
- To adopt the eco friendly method effectively to design environmentally sustainable products & services

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

CO1	Students will be able to discuss the concept of green business, and also able to justify the importance of Environment audit of the business.
CO2	Students will be able to apply sustainability approach in the business environment and also able to evaluate the negative impact of business on ecology and environment-health and safety issues.
CO3	Students will be able to apply CSR compliance for business
CO4	Students will be able to use the eco friendly method effectively to design environmentally sustainable products & services.
CO5	Students will be able to plan and execute the green business strategies effectively and also to evaluate the challenges and opportunities of green business.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1		3		3	3		2	2								2	2
CO 2		3	3	3	3		2	3	3	3	3			3	3		
CO 3		3	3	3	3		2	3	3	3	3				3	3	3
CO 4		3		3	3		2	3	3		3		3	3		3	3
CO 5		3	2	3	3		2	3	3		3		3	3	3	3	3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Green business: Meaning - Profit and purpose - Eco-efficiency for business and the environment - environmental audit of the business.	7	CO1
2	(# Unit for Compulsory Question) Sustainability Approaches and indicators of Sustainability-Sustainable Ecosystem Management for Green Business - negative impact of businesses on ecology and environment-health and safety issues.	11	CO2
3	CSR and Compliance for Business CSR & Environmental Reporting - Government Regulation and Public Policy for Sustainability-Governments incentives to industries to use greener technologies and products	10	CO3
4	Green Financing and Investment Green Management - *Green Products Management —tools and methods that organizations can use to design and implement environmentally sustainable products & services.	10	CO4
5	(# Unit for Compulsory Question) Green business strategies Green marketing mix - Importance, Objectives –challenges and opportunities- *green building strategies – Leadership in Energy and Environment Design (LEED)- Lifecycle Analysis (LCA) - Green Hat Thinking strategy – Ecomagination – Green consumerism and movement.	12	CO5

***Self Study Portion**

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Suresh K, *Green Business: An Introduction, ICFAI Publication, 2000*
2. Ottman Jacquelyn A., *The New Rules of Green Marketing: Strategies, Tools, and Inspiration for Sustainable Branding, Berrett-Koehler Publishers, Inc., 2011*

Course Title: INTERNSHIP

Course Code :	Credits : 02
2 WEEKS	Marks : 100

Learning Objectives :

- To apply the theoretical knowledge gained through classes in a practical corporate life

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

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

FOURTH SEMESTER
(SYLLABUS)

Course Title: BUSINESS STATISTICS & OPERATIONS RESEARCH

Course Code :	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To distinguish univariate and bivariate analysis in statistics
- To point out the importance of testing the hypothesis of large and small samples through survey
- To solve the real time industrial problems using Simplex method, Transportation model and Assignment model

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

CO1	<ul style="list-style-type: none"> • Identify the strength and direction of a linear relationship between two variables by using correlation and regression analysis • Solve real time problems based on primary and secondary data.
CO2	<ul style="list-style-type: none"> • Explain the meaning of the terms namely hypothesis, Null & Alternative hypothesis, Type I and Type II error, one tail test, two tail test, level of significance, Number of degrees of freedom, accept region, reject region, small sample, large sample, non-parametric test. • Summarize the logic and framework of the inference of hypothesis testing. • Solve problems on large sample test for a specified mean, test for equality of two means, test for a single proportion and test for equality of two proportions.
CO3	<ul style="list-style-type: none"> • Demonstrate the various types of small samples tests viz. t test, F test, Chi square test and analysis of variance with given illustrations.
CO4	<ul style="list-style-type: none"> • Identify and explain the mathematical background of LPP to develop operational research models from the verbal description to the real system. • Explain basic concepts of optimization, modelling and linear modeling. • Distinguish the feasible solution, optimal solution and basic feasible solution. • Formulate a given simplified description of a suitable real-world problem as a linear programming model in general, standard and canonical forms. • Solve a two-dimensional linear programming problem graphically. • Explain the theory of Simplex Algorithm and approach. • Use the Simplex method to solve linear programming models for 2 decision variables and 3 decision variables.
CO5	<ul style="list-style-type: none"> • Identify the special features of the transportation balanced and unbalanced problems for minimization and maximization cases. • Demonstrating the optimal solution by Modified Distribution (MODI) Method. • Point out the importance of degeneracy situations in transportation model. Restate the Assignment mathematical model. • Explain the theory of assignment problem and Uses Hungarian method for solving assignment problem. • Distinguish between a transportation and an assignment problem with suitable examples.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO								PSO				
	1	2	3	4	5	6	7	8	1	2	3	4	5
CO 1	2	3	3	3	3	3	2	3	3	3	3	2	2
CO 2	2	3	3	3	3	3	2	3	3	3	3	2	2
CO 3	2	3	3	3	3	3	2	3	3	3	3	2	2
CO 4	2	3	3	3	3	3	2	3	3	3	3	2	2
CO 5	2	3	3	3	3	3	2	3	3	3	3	2	2

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Correlation – Meaning - Types – Karl Pearson’s co-efficient of Correlation – Rank Correlation – Concurrent Deviation - Regression analysis (Simple Problems).	10	CO1
2	Testing of Hypothesis – Large Samples Test – test for specified mean, equality of means, test for specified proportion and equality of proportions – Small samples – t – test for specified mean, equality of means, paired t-test.	15	CO2
3	(# Unit for Compulsory Question) Test for equality of Variances – F Test, Chi-square test – Test of attributes, Test for Goodness of Fit – Analysis of Variances – One Way, Two Way Classification.	20	CO3
4	Introduction to Operations Research (OR)- Meaning & scope - <i>*characteristics</i> – models in OR – Linear Programming Problem – formulation – graphical method - Simplex method (Simple Problems).	15	CO4
5	(# Unit for Compulsory Question) 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 - Assignment models- Balanced and Unbalanced – Maximization and Minimization – Hungarian Method.	20	CO5

****Self Study Portion***

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	1	6	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred.

Course Title: STRATEGIC FINANCIAL MANAGEMENT (CMA2B)

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives:

- To apply the financial analysis techniques for managing finance in business
- To suggest the right project proposals using capital budgeting

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

CO1	Students will be able to define marginal, sunk and opportunity costs and recall cost volume profit analysis.
CO2	Students will be able to demonstrate understanding of pricing methodologies
CO3	Students will be able to demonstrate understanding of enterprise risk management
CO4	Students will be able to identify a system of investment decision and develop stages of capital budgeting
CO5	Students will be able to understand the importance of ethics for management accounting and financial management professionals

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3				3							3		3
CO 2	3		2	3	2			3					3		3		3
CO 3	3		3	3	3	2		3	3	3			3		3		3
CO 4	3	2	3	3	2			3	3	3					3		3
CO 5	3		2	3	3	2		3			3				3		3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue- Special orders and pricing - Make versus buy - Sell or process further- Add or drop a segment - Capacity considerations	13	CO1
2	Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Market structure considerations	6	CO2
3	Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk	6	CO3
4	Capital budgeting process - Stages of capital budgeting - Incremental cash flows - Income tax considerations - Discounted cash flow analysis (net present value, internal rate of return, comparison of NPV and IRR) - Payback and discounted payback - Risk analysis in capital investment	12	CO4
5	(# Unit for Compulsory Question) Ethical considerations for management accounting and financial management professionals (IMA's "Statement of Ethical Professional Practice", fraud triangle, evaluation and resolution of ethical issues) - Ethical considerations for the organization (IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice", U.S. Foreign Corrupt Practices Act, corporate responsibility for ethical conduct)	13	CO5

***Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	9	2	12	10	2	20
Section – B	4	3	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon, 2012 *Interpretation and Application of International Financial Reporting Standards*, John Wiley & Sons, Hoboken, NJ, 2017.
2. Gibson, Charles H., *Financial Reporting & Analysis*, 13th edition, South-Western Cengage Learning, Mason, OH, 2013.
3. Subramanyam, K.R., and Wild, John L., *Financial Statement Analysis*, 11th edition, McGraw Hill, New York, NY, 2009.
4. Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin, *Principles of Corporate Finance*, 12th edition, McGraw Hill, New York, NY, 2011.
5. Van Horn, James, C., and Wachowicz, John M. Jr., *Fundamentals of Financial Management*, 13th edition, FT / Prentice Hall, Harlow, England, 2009.

Note: Latest edition of the books to be referred

Course Title: HUMAN RESOURCE MANAGEMENT

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To understand the concept of human resource management – function and relevance in every organization
- To build some skills for addressing issue on human resources

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

CO1	Students can able to analyze the role of human resources in supporting organizational strategy.
CO2	Students can able to design best recruitment and selection policy to achieve the organizational goal.
CO3	Students can able to evaluate the performance of human resources in the context of organizational strategy.
CO4	Students can able to articulate method for human resources to participate in organizational planning and implementation.
CO5	Students can able to evaluate the various training and development programme followed by the corporate and also able to select the best program / design a new program for their business.
CO6	Students can able to create a system that comply with the provisions of union and state employment laws for the management of labour relations.
CO7	Students can apply their innovative skills towards the key functional areas of human resources.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3				3		3		3		3			3
CO 2	3		3	3	1			3	3	3	3	3	3	3			3
CO 3	3		2	3	1			3	3	3	3	3	3	3		3	3
CO 4	3		3	3	2			3	3	3	3	3	3	3		3	3
CO 5	3		3	3	2			3	3	3	3	3	3	3		3	3
CO 6	3	3	3	3	2	2			3		3	3		3			3
CO 7	3		3	3	2	3		3	3	3	3	3		3			3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Human Resource Management - <i>*Nature and Scope of the HRM- Managerial and Operating Functions - Difference between Personal management and HRM - *Emerging Horizons in Human Resource Management</i> ; Human Resource Information System.	10	CO1
2	Acquisition of Human Resource – Human Resource Planning - Quantitative and Qualitative dimensions - job analysis – job description and job specification – Job Evaluation Recruitment – Concept and sources; selection – Concept and process - test and interview – placement - induction.	10	CO2, CO3, CO4
3	(# Unit for Compulsory Question) Training and development - concept and importance - identifying training and development needs - designing training programmes - role specific and competency based training - evaluating training effectiveness - career development.	8	CO5
4	Performance appraisal system - <i>*nature and objectives</i> - techniques of performance appraisal - potential appraisal -360degree appraisal - transfers and promotions. Compensation – concept - policies and administration - methods of wage payments and incentive plans - Fixed Pay and Variable Pay - fringe benefits- Pension Schemes- Competitive rate of Scales – ESOP.	10	CO6
5	(# Unit for Compulsory Question) Maintenance - employee health and safety - employee welfare - social security - <i>*grievance handling and redressal</i> – worker’s participation in management – collective bargaining.	12	CO7

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. V.S.P.Rao – *Human Resource Management, Excel Books*
2. Ashwathappa - *Human Resource Management, TATA McGraw Hill Publications*
3. C B Gupta - *Human Resource Management, Sultan Chand Publishers*
4. L.M.Prasad - *Human Resource Management, Sultan Chand Publishers*
5. P C Tripathi - *Human Resource Management, Jain Book Publications*

Course Title: COMPANY LAW

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To prepare the necessary documents for the company
- To apply the company law matters in various business circumstances

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

CO1	Students can able to list out the various documents required for the commencement of the business.
CO2	Students can able to design the essential documents – MOA, AOA, Prospectus as per the provisions of Companies Act, 2013.
CO3	Students can able to discuss legal provisions relating to raising up of capital, membership and meetings of a company.
CO4	Students can able to explain various modes of winding up and also the significance of company law tribunals towards winding up.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	3	1		2	2	2	2		3	3	3		3
CO 2	3			3	3	1		3	3	2	3		2		3	2	3
CO 3	3		1	3	2	1		3	3	3	3	3	3	3	3	3	3
CO 4	3		1	3	1	1		3	3	2	3		3		3	2	3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	<p>(# Unit for Compulsory Question) Introduction-Definition of Company-Characteristics-Types of Company-One Person Company (OPC)- Dormant Company - Small Company - Lifting of the Corporate Veil - Formation of Company - Incorporation Procedures- *Documents/E-forms to be filed with Registrar for registration of Companies- Certificate of Incorporation- Certificate of Commencement of Business- Preliminary Contracts.</p>	12	CO1
2	<p>Incorporation Documents - Memorandum of Association - Articles of Association - Contents - Alterations - Promoters - Preliminary or Pre-incorporation contracts. Prospectus - Contents - Mis-statement in prospectus and their consequences - Statement in lieu of prospectus - Abridged Prospectus - Shelf Prospectus - Red herring Prospectus - Issue of Securities by the companies (An Overview)</p>	7	CO2
3	<p>Share Capital - Issue Procedures - Rights Issue - Private Placement - Bonus Shares - alteration of share capital- Transfer of shares-*Dematerialization of shares- transmission of shares-Registration of Charge</p>	8	CO3
4	<p>Members and shareholders - Mode of acquiring membership - Rights and privileges of Members, Register of Members- Voting Rights. Company Meetings - Annual General Meeting - Extraordinary General Meeting - Class Meeting - Special and Ordinary business - convening and conduct of meetings. Corporate Social Responsibility - related provisions.</p>	10	CO3
5	<p>(# Unit for Compulsory Question) Administration - Key Managerial Personnel - Women Directors - Independent Directors - Roles and Responsibilities. Winding up of companies-*Types of winding up- Appointment, duties and remuneration of liquidators- Shareholder's Democracy - special provisions with regard to small shareholders - Board of Company Law Administration - National company Law Tribunal and appellate Tribunal.</p>	13	CO4

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. N.D.Kapoor – *Company Law, Sultan ChandPublishers*
2. P.P.S.Gogna – *A Text Book of Company Law, S. Chand &Co.*
3. A.K.Majumdar and G.K.Kapoor *Company Law & Practice, TaxmanPublications*
4. Dr. M R Sreenivasan, *Company Law, MarghamPublications, Chennai*
5. R S N Pillai & Bagavathi, *Company Law, S.Chand &Co.*

Course Title: FINANCIAL SERVICES

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To gain knowledge on financial services in day to day's life
- To familiarize with the concept of factoring, mutual fund, consumer funds etc

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

CO1	Students can able to apply the knowledge of financial services in day to day's life.
CO2	Students can able to analyze and investigate the contemporary issues pertaining to debit and credit cards usage.
CO3	Students can able to locate various types of consumer finances and also know how to use it effectively.
CO4	Students can able to use effectively the factoring concept in the business.
CO5	Students can able to compare and contrast the various schemes of mutual funds.
CO6	Students can able to plan for better portfolio management.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3			3		3	3	3		3				3
CO 2	3	2	3	3			1		3		3						3
CO 3	3	1		3	1			3	3				3	3			3
CO 4	3		1	3	3			2	2				2	3			3
CO 5	3	2	2	3			1		3		2	2					
CO 6	3	2	3	3	2			2	3		3		3				

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Financial Services - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) – <i>*Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.</i>	10	CO1, CO2
2	(# Unit for Compulsory Question) Credit rating – features and advantages – major issues – <i>*credit rating agencies</i> – regulatory framework – major factors in credit rating – equity rating – Commercial Bill Financing - meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bill. Consumer finance - meaning – types – pricing of consumer finance – marketing of consumer finance – consumer credit scoring.	12	CO3
3	Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfeiting (An Overview) 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.	10	CO4
4	Merchant banking - definition – functions – code of conduct – regulatory framework. Mutual funds - definition – products and schemes - 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).	10	CO5
5	(# Unit for Compulsory Question) Securitisation - definition – pass through certificates – features – need – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations – Securitization as a risk management tool. Book – building - concept – characteristics – process – allocation procedure .	9	CO6

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. GURUSAMY.S *Financial services, Tata McGraw Hill*
2. GURUSAMY.S *Merchant Banking and Financial Services, Tata McGraw Hill*
3. Khan M Y *Financial Services, Tata McGraw Hill*
4. Kothari, Vinod *Lease financing & Hire Purchase including consumer credit, Wadhwa and company*
5. B. Santhanam, *Financial Services, Margham Publications, Chennai*

Note: Latest edition of the books to be referred.

Course Title: INDIRECT TAXATION

Course Code :	Credits : 04
L:T:P:S: 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To understand the various terms under Goods and Service Tax (GST) and Customs Duty and tax liability under the same acts.
- To familiarize with forward charge mechanism and input tax credit

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

CO1	Students can able to suggest various documents requires for GST registration.
CO2	Students can able to identify the different types of supply relating to GST.
CO3	Students can able to advice the assessee regarding the essential documents to be maintained by them.
CO4	Students can able to calculate the GST payable and also able to set off input tax credit.
CO5	Students can able to file GST returns.
CO6	Students can able ascertain the duty payable under customs act by understanding the provisions of such act.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	2			3		3				3	3		3
CO 2	3			3	2			3		3				3	3		3
CO 3	3			3	3			3		2			3	3	3		3
CO 4	3		2	3	3	2		3	3	3				3	3		3
CO 5	3		2	3				3	3	3				3	3		3
CO 6	3			3	1	1		3	3	3				3	3		3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	<p>Indirect Taxes– Introduction – Origin of GST – One Nation, One Tax, One Market ideology – Structure and types of GST, GST Council – Composition, functions, powers GST Network, GST Practitioners – Qualifications and Enrollment Procedures.</p> <p>Registration under GST – procedures and formalities – E-forms – GSTIN – Amendment and Cancellation of Registration.</p>	14	CO1
2	<p>Taxable Event – Supply of goods and Services – Classification of goods and services – Composite and Mixed Supplies – Time of Supply – Levy of GST – Regular and Composition Scheme – Documents and Registers to be maintained by Assessee.</p>	13	CO2, CO3
3	<p>(# Unit for Compulsory Question)</p> <p>Valuation in GST – Transaction Value–Mode of Payment– Reverse Charge Mechanism– Due dates of Filing Return– Types of Returns and Forms. Simple problems in calculation of GST Payable and Set off Input Tax Credit.</p>	13	CO4
4	<p>Customs Act – objectives – Basic concepts of customs law, Territorial waters, high seas - levy and collection– classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods.</p>	12	CO5
5	<p>(# Unit for Compulsory Question)</p> <p>Customs Procedures, Import and Export Procedures, Baggage, Exemptions – Simple problems in computation of assessable value and Customs Duty.(FOB, CIF Values, Insurance Charges, Landing Charges etc.)</p>	13	CO6

****Self Study Portion***

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	4	3	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	3	1	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. *Study Material on GST – The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India.*

Note: Latest edition of the books to be referred.

Course Title: INTERNSHIP

Course Code :	Credits : 04
4 WEEKS	Marks : 100

Learning Objectives :

- To apply the theoretical knowledge gained through classes in a practical corporate life

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

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

FIFTH SEMESTER
(SYLLABUS)

Course Title: COST ACCOUNTING

Course Code :	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To determine the methods by which expenses on materials, wages & overheads are recorded, classified and allocated
- To apply cost control & cost reduction techniques for better decision making

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

CO1	Students can able to discuss the concepts on costing.
CO2	Students can able to fix the selling price by preparing a cost sheet and also be able to quote the best possible price for the tender.
CO3	Students can able to ascertain different inventory level and also to prepare stock ledger.
CO4	Students can able to apply most feasible labour payment policy in their business.
CO5	Students can able to determine overhead cost for the various departments.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	2				3			3					
CO 2	3	2	3	3	1	2			3			3					
CO 3	3		3	3	2	2			3				3			3	
CO 4	3	2	3	3	3	2		3	3				3				
CO 5	3		1	3	1	2		3	3		3		3			3	

SINO	CONTENTS OF MODULE	Hrs	Cos
1	<p>Introduction to Cost Accounting – Meaning - <i>*Objectives and advantages of cost accounting, Relationship between cost accounting and financial accounting.</i></p> <p>Cost concepts and classifications - Cost centres and Cost Units - Role of a cost accountant in an organization.</p>	10	CO1
2	<p>Elements of cost – Preparation of cost sheets – Tenders and quotations. (Reference to Cost Accounting Standard (CAS)– 1)</p> <p>Reconciliation of Cost & Financial Accounts.</p>	15	CO2
3	<p>(# Unit for Compulsory Question)</p> <p>Materials - Procurement procedures - Store procedures and documentation in respect of receipts and issue of stock, - Material/inventory control- concept and techniques- Techniques of fixing of minimum, maximum and reorder levels, EOQ, ABC classification; Stock taking and perpetual inventory.</p> <p>Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, Weighted Average, Standard, Treatment of Material Losses. (Reference to CAS – 6)</p>	20	CO3
4	<p>Labour cost – Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and – Labour turnover – Remuneration systems and incentive schemes. (Reference to CAS – 7)</p>	15	CO4
5	<p>(# Unit for Compulsory Question)</p> <p>Overhead – Classification – allocation, apportionment and absorption of overhead. Under and over- absorption – Machine Hour rate.</p>	20	CO5

****Self Study Portion***

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 (i)	-	1	1	1	15	15
Section – C (ii)	1	3	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. S.P.Jain and K.L.Narang, *Cost Accounting, Kalyani Publishers.*
2. Dr.S.N.Maheswari, *Principles of Cost Accounting, Sultan Chand Publications*
3. V.K.Saxena and C.D.Vashist, *Cost Accounting, Sultan Chand Publications*
4. R.S.N.Pillai and V.Bagavathi, *Cost Accounting, S.Chand*
5. T.S.Reddy and Y.Hari Prasad Reddy, *Cost Accounting, Margham Publications*

Course Title: DIRECT TAXATION I

Course Code :	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To determine the residential status and taxable income of an individual
- To compute the Income under Salary, House Property and Business & Profession

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

CO1	Students can able to determine the Individual's (Person's) residential status and also able to calculate the taxable income for different types of resident
CO2	Students can able to identify the taxable and exempted incomes.
CO3	Students can able to calculate Income from salary, house property, Business & Profession with respective deductions.
CO4	Students can analyze and determine the best possible way of showing self occupied & let out house property.
CO5	Students can able to outline the powers of assessing officer and central board of direct taxes.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	2		3				3		3				3	3		
CO 2	3	2	2	3				3		3				3	3		
CO 3	3	2		3				3	3	3				3	3		
CO 4	3	2	3	3		3		3	3	3				3	3		
CO 5	3	2	2	3	2			3		3				3	3		

SINO	CONTENTS OF MODULE	Hrs	Cos
1	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.	12	CO1
2	(# Unit for Compulsory Question) Income from Salaries – scope of salary income – Allowances, Perquisites and its valuation – Deduction from salary income.	24	CO2
3	Income from House Property – Basis of charges – Self Occupied Property – Deemed to be let-out – Let-out - Computation of Annual value – Deductions from annual Value.	15	CO3
4	(# Unit for Compulsory Question) 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 sec44AD,AE,AF(An Overview).	20	CO4
5	Income Tax Authorities – Powers of Assessing Officers, Powers of Central Board of Direct Taxes, Powers of Income Tax Commissioner	8	CO5

****Self Study Portion***

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	3	4	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	2	2	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Dr.VinodK.Singhania,*Students Guide to IncomeTax.TaxmannpublicationsPvt.Ltd.*
2. P.Gaur, D.B.Narang, *Income Tax Law and Practice, Kalyani Publications.*
3. T N Manoharan, *Income Tax – Law & Practice, Snow White Publishers.*

Note: Latest edition of the books to be referred.

Course Title: CORPORATE ETHICS & GOVERNANCE

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To recognize the legal and ethical issues when making business decision and improve analytical problem solving
- To apply the concepts of corporate ethics and governance practically in corporate sector

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

CO1	Students can able to compare the importance of ethical behaviour with role of business ethics
CO2	Students can able to differentiate between Morals & Ethics
CO3	Students can able to summarize recent corporate scandals /scams and the regulatory body reaction
CO4	Students can able to identify the key players in corporate governance and their responsibilities
CO5	Students can able to identify the significance of other drivers in corporate governance such as capital market, SEBI, shareholders, Accountant, Auditors

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1			3	3	3		2				3						
CO 2	3	2	3	3	3	2	2				2						
CO 3	3	2	3	3	3	2	2	2							2		
CO 4	3		1	3	3		2	2			3		3				3
CO 5	3	2	1	3	3		2	3	2	2		2			2		3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Concept of ethics – sources – ethics and morals – justice – fairness – values – relevance of business ethics – arguments for and against – business values for 21 st century – ethics in Indian business – *Ethics in Indian Epics (Mahabharatham, Arthasasthram) – an Overview.	10	CO1
2	(# Unit for Compulsory Question) Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value reference – corporate scams and its effects – law as an instrument of ethics.	11	CO2
3	Corporate social responsibility – meaning – promoting – stakeholders’ satisfaction – corporate responsiveness – managing socially responsible business – environment responsibility – ethics and ecology – advertisement and information disclosure- ethics at work place and professionalism.	9	CO3
4	Corporate Governance – meaning, scope – transparency – disclosures share holders’ welfare vs. stakeholders approach – Board of Directors – Role, duties, responsibilities – Independent Directors – Executive and compensation – Disclosure requirements – Director’s Responsibility Statement.	9	CO4
5	(# Unit for Compulsory Question) SEBI and corporate governance – Clause 49 A of SEBI listing agreement –Committees under Listing agreement - Governance committees – Audit committees – Shareholders grievances committee – Investor protection – shareholders information – Disclosure requirements – Role of Accountants and Auditors – accountability – professional Code & values.	11	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. *Corporate Governance and business Ethics* by All India Management Association – Excel Books
2. William H. Shaw, *Business Ethics* – Thomson Publications
3. N. Balasubramanyan, *Corporate boards and Governance* – Sterling publishers
4. *Reference on corporate governance and directors duties and responsibilities* – publication of Institute of Company secretaries of India
5. Neville Bain & David Band “*winning ways through corporate governance*” – Macmillan publishers

Note: Latest edition of the books to be referred.

Course Title: ENTREPRENEURIAL DEVELOPMENT

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To understand the role and importance of entrepreneurship for economic development
- To adopt the key steps in the elaboration of business ideas

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

CO1	Students can able to Discuss and explain the concept of entrepreneurship and its classification.
CO2	Students can able to Identify and understand the problems faced by women entrepreneurs. Suggest various remedial measures through micro financing.
CO3	Students can able to prepare a business plan.
CO4	Students can able to Compare and utilize the services rendered by various institutions like IDBI, IFCI, IIBI, SIPCOT etc.
CO5	Students can able to Compare and utilize the services rendered by various institutions like IDBI, IFCI, IIBI, SIPCOT etc.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	3		1									3	
CO 2	3	2	3	3	3		1		3				3			3	
CO 3	3		3	3	3	3	1	3	3		3	3	3	3		3	3
CO 4	3		3	3	3		1			3					3		3
CO 5	3		3	3	3		1			3					3		3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Concept of entrepreneurship – definition – traits – types – <i>*classification of entrepreneurs</i> – factors influencing entrepreneurship – Entrepreneurs in India.	8	CO1
2	Women entrepreneurs – definition – problems – <i>*Development of women entrepreneurship</i> – Women Entrepreneurs and Self Help Group (SHG's) – Micro Finance - rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking – Geographic Concentration.	10	CO2
3	(# Unit for Compulsory Question) Search for business idea – Project Proposal - sources of project identification – formalities of setting up a Unit – project selection – project evaluation - project formulation – feasibility analysis – projects report – types.	11	CO3
4	Institutional finance to entrepreneurs – <i>*commercial banks</i> , Development banks and autonomous organizations – IDBI – IFCI – IIBI – SIDBI – LIC – SIC.	9	CO4
5	(# Unit for Compulsory Question) Entrepreneurial development programme – Role and Relevance – role government and Non Governmental Organisations (NGO) – SIPCOT, DIC, SIDC, MSME – TCO –SIDO	12	CO5

*** Self Study Portion**

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. C.B.GUPTA and S.P.SRINIVASAN, *Entrepreneurial Development, Sultan Chand Publishers*
2. S.S.KHANKA, *Entrepreneurial Development, S. Chand & Co.*
3. Ramachandran K, *Entrepreneurial Development, TATA McGraw Hill Publishers*
4. Jayashree Suresh, *Entrepreneurial Development, Margham Publications, Chennai*
5. Chalam KS, *Women Entrepreneurs and Socio Economic Development, Serials Publications*

Note: Latest edition of the books to be referred.

Course Title: RESEARCH METHODOLOGY

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To understand the concept of research and its methodologies
- To prepare a research project using appropriate research methodologies

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

CO1	Students can able to apply the knowledge of research in various/different fields.
CO2	Students can able to formulate hypothesis for the identified research problem and select the most appropriate sampling technique.
CO3	Students can able to adopt different styles for research data collection.
CO4	Students can able to use the appropriate statistical tool for analyzing the data.
CO5	Students can able to draft a research report based on the outcome of the research.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO										
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10	
CO 1	3	2	2	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3
CO 2			3	3	3	3	3	2	3	3	3	2	3	2	2	3	3	
CO 3			3	3	3	3	3	2	3	3	3	3	3	3	2	3	3	
CO 4	2		3	3	3	3	3	3	3	3	3	2	3	3	2	3	3	
CO 5	2		3	3	3	3	3	3	3	3	3	2	3	3	2	3	3	

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to research methodology – meaning and purpose – <i>*Types of Research</i> ; Research design – steps in selection & formulation of a research problem – steps in research.	12	CO1
2	(# Unit for Compulsory Question) Hypothesis – Types – concept and procedures of testing of Hypothesis – <i>*sampling techniques</i> – sampling error and sample size.	9	CO2
3	Measurement & scaling techniques – Data – Meaning – Information & Data - Data collection – methods – testing validity and reliability.	9	CO3
4	(# Unit for Compulsory Question) <i>Processing of data – Editing, coding, classification & tabulation</i> , analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS – Theoretical concepts).	11	CO4
5	Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.	9	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

2. Case Study question be based on Structuring of questionnaire / Drafting of model Reports.

REFERENCE BOOKS:

1. Dr.M.Ranganatham, *Business Research Methods, Himalayas Publishing*
2. William C Emory, *Business Research Methods, R.D. Irwin Incorp.*
3. Robert G Murdick, *Business Research – Concepts & Practice, International text book company*
4. Kothari C.R.,*Research Methodology, Vikas Publishing Ltd*
5. Ravilochanan, *Research Methodology, Margham Publications.*

Note: Latest edition of the books to be referred.

Course Title: STRATEGIC PLANNING & MANAGEMENT (Elective- I)

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To gain knowledge on strategic planning and also enable them to take decisions strategically
- To familiarize regarding the formulation and implementation of strategy from holistic and multi functional perspectives

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

CO1	Student can able to understand the strategic decisions that organisations make and have an ability to engage in strategic planning.
CO2	Student can able to explain the importance of implementation of corporate policy
CO3	Student can able to analyze and evaluate critically real life company situations and develop creative solutions, using a strategic management perspective.
CO4	Student can able to integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.
CO5	Student can able to evaluate the strategic performance with the target or bench marking performance.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		1	3	2			3	3			3	3			3	
CO 2	3		2	3	2	2		3	3		3	3	3				
CO 3	3	2	3	3	3	3		3			3				3	3	
CO 4	3		3	3	3	2	1	3				3	3		3		3
CO 5	3		3	3	2	2		3			3		3		3		3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction - Strategy – Strategic Management Process – Developing a Strategic Vision – Mission- Setting Objectives– Strategies and Tactics – *Importance of Corporate Strategy – the 7-S Framework- Corporate Governance – Board of Directors: Role and Functions – Board Functioning – Top Management: Role and Skills	9	CO1
2	(# Unit for Compulsory Question) Corporate Policy and Planning in India - Importance – Characteristics – Objectives - Policy Formulation and Development – Types of Business Policies - Implementation of Policies. Society and Business: Social Responsibility of Business – Corporate Governance and Ethical Responsibility	12	CO2
3	Strategy Formulation and Analysis - Strategy Formulation – Strategic Factors Analysis Summary Matrix (SFAS) Portfolio Analysis – Business Strategy- TOWS Matrix– Corporate Strategy – Functional Strategy – Strategic Choice – Generic, Competitive Strategies	9	CO3
4	Strategy Implementation - Strategy Implementation - *Corporate Culture – Matching Organisation Structure to Strategy – Mergers and Acquisitions and Diversifications - Du Pont’s Control Model – Balanced Score Card – Michael Porter’s Framework for Strategic Management.	9	CO4
5	(# Unit for Compulsory Question) Strategic Evaluation and control- Establishing strategic controls - Measuring performance – appropriate measures- Role of the strategist – using qualitative and quantitative benchmarking to evaluate performance - strategic information systems – problems in measuring performance – Strategic surveillance - *strategic audit	11	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Dess, G., Lumpkin, G.T. and Eisner, A., *Strategic Management, Tata McGraw Hill*
2. Hill, C.W.L. and Jones, G.R., *Strategic Management: An Integrated Approach*
3. Hitt, Ireland, Hoskisson and Manikutty, *Strategic Management*
4. Kazmi, A., *Strategic Management and Business Policy, Tata McGraw Hill*
5. Pearce II, J., Robinson, R.B. and Mittal, A., *Strategic Management: Formulation, Implementation and Control, McGraw Hill*

Course Title: LOGISTICS AND SUPPLY CHAIN MANAGEMENT (Elective I)

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To apply the operational tactical and strategic aspects in Logistics & SCM
- To incorporate and learn the critical elements of Logistics & SCM

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

CO1	Students can analyze and improve supply chain process in their business
CO2	Students can critically examine the role of logistics as it relevance to transportation and warehouse.
CO3	Students can able to apply knowledge to evaluate and manage supply chain.
CO4	Students can identify and analyze the competitive advantage of logistic management.
CO5	Students can able to align the management of supply chain with corporate goal and strategy.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	3			3	3	3	3						3
CO 2	3		3	3	3	3		3	3	3	3						3
CO 3	3		2	3	2			3	3	3							3
CO 4	3		3	3	3			3	3	3							3
CO 5	3	2	3	3	3			3	3	3							3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Concepts of Logistics – Evolution – <i>*Nature and Importance</i> – Components of Logistics Management – Competitive advantages of Logistics – <i>*Functions of logistics management</i> – Principles – Logistics Network – Integrated Logistics system. Supply chain management – Nature and Concepts – Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – supply chain relationships – Customer services - Issues and challenges for developing countries in Logistics and Supply Chain Management.	8	CO1
2	(# Unit for Compulsory Question) Elements of Logistics and Supply chain management – Inventory carrying – Warehousing – Material handling – order processing – <i>*Transportation – Demand Forecasting</i> – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.	10	CO2
3	Transportation – Position of Transportation in Logistics and Supply chain management – <i>*Road, Rail, Ocean, Air, Transport multimodel transport</i> –Components of a logistic system – Ocean transport – ships – types – measurement of capacity of ships – shipping information.	8	CO3
4	Containerization – CFS – ICDS – Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics. Logistical Information System (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management.	9	CO4
5	(# Unit for Compulsory Question) Export Procedures – Exporting General Merchandise – Documents for exporting - Containerized cargo for export through Inland container Depots – Infrastructure development – Comparative evaluation of transport system – Decision Criteria	8	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. KrishnaveniMuthjiah, '*Logistics Management and Seaborne Trade*' Himalaya Publishing House.
2. D.K.Aarwal, '*Textbook of Logistics and Supply chain management*', Macmillan India Ltd.
3. Martin Christoper, '*Logistics and Supply chain management*' Pearson Education
4. Ronald H.Ballou, '*Business Logistics and Supply Chain management*' Pearson Education
5. Coyle, '*Managing Supply Chain Management –A Logistics Approach*', CINGAGE Learning

Note: Latest edition of the books to be referred.

Course Title: INTERNSHIP

Course Code :	Credits : 02
2 WEEKS	Marks : 100

Learning Objectives :

- To apply the theoretical knowledge gained through classes in a practical corporate life

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

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

SIXTH SEMESTER
(SYLLABUS)

Course Title: PRACTICAL AUDITING

Course Code :	Credits : 04
L:T:P:S: 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To outline the concept of practical auditing
- To apply learned things practically while undergoing an audit

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

CO1	Students can able to prepare audit plan, strategy and program for their audit work.
CO2	Students can able to apply their knowledge towards maintenance of audit note book, audit working paper, Audit file etc.
CO3	Students can able to evaluate the significance of internal control system in audit.
CO4	Students can able to analyze the reliability of audit result when the audit evidence are acquired through sampling technique.
CO5	Students can able to examine the process of maintaining the books of accounts of a company.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		2	3	3	2			3	3	3	3	3	3	3	3	3
CO 2	3		2	3	3	2				3	3			3	3		3
CO 3	3		3	3	3	3		3	3	3	3	3		3	3	3	3
CO 4	3		3	3	3	3			3	3	3		3	3	3	3	3
CO 5	3		1	3	1			3	3	3	3	3	3	3	3	3	3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Auditing Concepts - Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, <i>*Relationship of auditing with other disciplines.</i>	8	CO1
2	Planning and conduct of Audit – Audit Planning – Audit Programme. Audit Documentation - Audit Note Book – Audit Working Papers – Audit Files. Audit evidence - Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. (SA 500 -599)	12	CO2
3	Internal Control - Elements of internal control, Review and documentation, Evaluation of internal control system, <i>*internal control questionnaire, Internal control check list</i> , Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.	10	CO3
4	(# Unit for Compulsory Question) Audit sampling. - Types of sampling, Test checking, Techniques of test checks. Vouching - Audit of Payments, Audit of receipts, Audit of Purchases, Audit of Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger, Audit of assets and liabilities.	10	CO4
5	(# Unit for Compulsory Question) Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Audit Report – Characteristics – types of opinion – preparation of reports and certificates, disclosures, <i>*Latest Trends in Auditing</i> – Information System Audit. (SA 700 – 709) SA - Standards on Auditing issued by the Institute of Chartered Accountants of India	10	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. DinkarPagare,*PrinciplesandPracticesofAuditing,SultanChandandSons,NewDelhi*
2. S.Vengadamani, *Practical Auditing, MarghamPublications.*
3. Sharma T.R.,*Auditing Principles & Problems, SahityaBhawan,Agra*
4. KamalGuptaandAshokArora,*FundamentalsofAuditing,TataMcGrawHillPublishingCompany*
5. B.L.Tandon,*Auditing.*

Note: Latest edition of the books to be referred.

Course Title: DIRECT TAXATION II

Course Code :	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To compute the Income under Capital Gains and Other Sources
- To file the returns to the income tax department and also helps to understand the concept of TDS & TCS

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

CO1	Students can able to calculate the short & long term capital gains and income from other sources by considering the relevant deductions.
CO2	Students will be able to compile all 5 heads of income and set off the losses. Also able to club the income of family members as per income tax act 1961
CO3	Students can able to assess the net tax liability to be payable by an assessee (Individual)
CO4	Students can able to demonstrate and follow the assessment procedure while filling returns
CO5	Students can communicate about various types of filing returns & their due dates

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	2			3	3	3				3	3		
CO 2	3		3	3	2			3	3	3				3	3		
CO 3	3		3	3	2	1		3	3	3				3	3		
CO 4	3		2	3	3	2		3		3				3	3		
CO 5	3		2	3	3			3		3				3	3		

SINO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) 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.	18	CO1
2	Income from other sources – General income – Specific income - computation of Income from Other Sources – Deductions in computation of income from other sources.	15	CO2
3	Clubbing of income - Set off and carry forward of losses – Intra and Inter Source Adjustments.	17	CO3
4	(# Unit for Compulsory Question) Permissible deductions from Gross Total Income with reference to an individual - Assessment of individual's total income.	20	CO4
5	Tax Deducted at Source– Tax Collected at Source – Types of Returns – Due Dates on Filing Returns – Advance Payment of Tax	10	CO5

***Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	4	3	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	3	1	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Dr.VinodK.Singhania,*Students Guide to Income Tax. Taxmann publications Pvt.Ltd, NewDelhi*
2. P.Gaur, D.B.Narang, *Income Tax Law and Practice, Kalyani Publications.*
3. T N Manoharan, *Income Tax – Law & Practice, Snow White Publishers.*

Note: Latest edition of the books to be referred.

Course Title: INTERNATIONAL TRADE

Course Code :	Credits : 04
L:T:P:S: 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To understand the theoretical concepts & policies regarding international trade
- To apply economic analysis for knowing the international trade aspects globally

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

CO1	Students can able to Compare and contrast various International Trade related theories.
CO2	Students can able to Understanding the concepts of BOT& BOP in order to correct the disequilibrium caused when formulating the fixed and floating exchange rates.
CO3	Students can able to Prepare and compute necessary export documentation and its procedures.
CO4	Students can able to Discussing the different IEO and its functions.
CO5	Students can able to Evaluate critically the position of WTO, TRIPS and TRIMS in the functioning of Indian Patent Laws.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	1	3	3													3
CO 2	3	2		3	1				3		3		3				
CO 3	3	2	2	3					3		3	3	3				3
CO 4	3			3					3				3				
CO 5	3		2	3	3			3		3							3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	International Trade – <i>*Importance of International Trade</i> , Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler’s Heckscher – Ohlin.	11	CO1
2	(# Unit for Compulsory Question) Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Overview).	12	CO2
3	Export Management – <i>*Export Procedure and Documents</i> – Export Finance – Export Promotion – Export Credit Guarantee Corporation (ECGC).	10	CO3
4	International Economic Organizations and its Functions -IMF, IDA, IFC, IBRD, ADB, JICA	6	CO4
5	(# Unit for Compulsory Question) WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.	11	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Francis Cherunilam, *International Trade and Export Management - Himalaya Publishing House*
2. Paul.R.Krugman, *International Economics (Theory and Policy) – Pearson Education*
3. Robert J.Carbaugh, *International Economics - Thomson Information Publishing Group*
4. H.G. Mannur, *International Economics – Vikas Publishing House (P) Ltd*
5. Sankaran, *International Trade & Economics, Margham Publications, Chennai*

Note: Latest edition of the books to be referred.

Course Title: MARKETING

Course Code :	Credits : 04
L:T:P:S: 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To gain knowledge on various concepts like branding, packing & labelling
- To understand the concept of service marketing vs product marketing

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

CO1	Students can able to apply modern and trending marketing mix in their business.
CO2	Students can able to analyse the target market and classify them based on branding, packing and labelling& design the pricing strategies in order to promote the product using destructive promotion mix.
CO3	Students can able to formulate the efficient distribution channels to reach the ultimate customers effectively.
CO4	Students can able to explain the nature and scope of service marketing and also to differentiate between the product marketing and service marketing
CO5	Students can able to introduce / create a specialized services in banking/ financial/ Hospitals/ Insurance/ Tourism.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		2	3	3				3	3	3		3	3	3		3
CO 2	3		2	3	2	2			3				3	3	3		3
CO 3	3		3	3	2	1			3	3	3	3	3	3	3	3	3
CO 4	3		2	3	2	1			3		3	3	3	3	3	3	3
CO 5	3	2	3	3	3	2			3								3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction - <i>*Nature, scope and importance of marketing</i> - Evolution of marketing concepts - Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations- Marketing environment - Environmental Scanning - Differences between Micro and Macro Environment - Marketing Mix-The Traditional 4P's – the modern 7P's.	12	CO1
2	(# Unit for Compulsory Question) Market Selection - Market segmentation – concept, importance and bases; Target market selection - Positioning concept, importance and bases - Product differentiation Vs. Market Segmentation. Product - Meaning and importance - Product classifications - Concept of product mix - Branding, packaging and labelling - Post-sales services - Product life-cycle - New Product Development. Pricing - Significance - Factors affecting price of a product - Pricing policies and strategies.	20	CO2
3	Promotion: Nature and importance of promotion - Communication process - Types of promotion* <i>advertising, personal selling, public relations & sales promotion</i> , and their distinctive characteristics - Promotion Mix. Distribution - Channels of distribution - meaning and importance; Types of distribution channels	12	CO3
4	Introduction – evolution and growth of service sector - characteristics of services - <i>*Distinction between goods and services</i> - classification of services. Service Marketing Mix— Elements: Service Products, Pricing in Services, Service Promotion. Place in Services, and People in Services, Managing Service Quality, Relationship Marketing — Concept, - Application - Marketing Strategy.	11	CO4
5	(# Unit for Compulsory Question) Marketing of Services – Banking Services – Financial Services – Insurance Service Marketing - Application of Service Marketing to Hospitals & Health care industry - Tourism and telecommunication services – Educational Institutions.	10	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. C B Gupta & Dr. Rajan Nair – *Marketing Management, Sultan Chand Publishers, New Delhi*
2. William J Stanton – *Marketing, Prentice- Hall of India, Economy Edition*
3. Philip Kotler – *Principles of Marketing, Prentice- Hall of India, Eastern Economy Edition*
4. Majaro, Simon. *The Essence of Marketing. Prentice Hall, New Delhi.*

Course Title: ORGANIZATIONAL BEHAVIOUR (Elective –II)

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To familiarize with the concept of organizational behavior and enable to understand its relevance to the workplace
- To cultivate and coordinate group decision making with proper communication process

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

CO1	Students can able to describe the concept of organizational behaviour and discuss its relevance to the workplace
CO2	Students can able to make psycho analysis on individual's perception, attributions and attitude.
CO3	Students can able to cultivate and integrate group decision making with proper communication process.
CO4	Students can able to discuss strategies for managing conflict and negotiation in the workplace
CO5	Students can able to explain the importance of managing stress and emotions in the workplace

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	3				3	3	3		3	3	3		3
CO 2	3		3	3	3		1		3				3	3	3		3
CO 3	3		3	3	3		1		3	3	3	3	3	3	3	3	3
CO 4	3		3	3	3	2	1		3		3	3	3	3	3	3	3
CO 5	3			3	3	2	2		3								3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Organisational Behaviour: Historical background of OB -Concept Relevance of OB – Contributing disciplines - to the field of OB, challenges and opportunities for OB, foundations of Individual Behaviour. Theory – social theory	7	CO1
2	Individual Difference - Personality – concept and determinants of personality – theories of personality – type of theories – trait theory – psycho analytic theory - social learning theory. Perception and Attribution- Concept – Nature – process – Importance – Management and behavioural application of perception. Attitudes and Values: – Components, Attitude – Behaviour relationship, formation, values.	12	CO2
3	(# Unit for Compulsory Question) Group Dynamics – Foundations of Group Behaviour – Group and Team - Stages of Group Development–Factors affecting Group and Team Performance - Group Decision making Interpersonal Communication – Communication Process – Barriers to Communication – Guidelines for Effective Communication	11	CO3
4	Conflict – Concept – Sources – Types – Functionality and Dysfunctionality of Conflict – Classification of Conflict - Intra – Individual – Interpersonal – Inter Group – Organisational - Resolution of Conflict – Meaning – Types of Grievances and process of grievance handling.	8	CO4
5	(# Unit for Compulsory Question) Stress – Understanding Stress – Consequences – Causes – Managing stress – Organisational Culture – Concept – Characteristics – Elements of culture – Implications of organisational culture – Process of organisational culture. Work Stress: Stressors in the Workplace – Individual Differences on Experiencing Stress - Managing Workplace Stress. Organisational Culture and Climate: Concept and Importance – Creating and Sustaining Culture. Emotional Intelligence, Work Life Integration Practices.	12	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

1. Luthans, *OrganisationBehaviour*, McGraw Hill
2. Robbins & Vohra, *Organisation behavior*, Pearson Education, India
3. Stephen P Robbins, *OrganisationBehaviour*, Pearson Education, India
4. Dr. J. Jayasankar, *Organisation behavior*, Margham Publication
5. Dr. M. Sivakumar, *OrganisationBehaviour*, Lakshmi Publication

Course Title: INSURANCE AND RISK MANAGEMENT (Elective –II)

Course Code :	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Learning Objectives :

- To understand the principles and practices of risk management in an organization
- To suggest the appropriate insurance policy for individual and businessman

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

CO1	Students can able to identify various risk faced by the business and also know how to manage it.
CO2	Students can able to explain the concept of insurance and various principles pertaining to it.
CO3	Students can analyze the role of actuaries in risk management.
CO4	Students can explain the concept of life and general insurance
CO5	Students can analyze various policies under life and general insurance

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	2		1	3	3		1	3		3	3			3			3
CO 2	2			3	2			3		3	3		3	3			3
CO 3	3		3	3	2	2		3	3	3	3			3			3
CO 4				3				3		3	3		3	3			3
CO 5			2	3	1			3	3	3	3			3			3

SINO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Risk – meaning – types - risk management process – risk identification – evaluation – risk management techniques – significance of risk management function within business organizations.	8	CO1
2	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.	10	CO2
3	(# Unit for Compulsory Question) 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 – Life Insurance Agents & Advisors – Regulations of IRDA for Agents.	12	CO3
4	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 types of claims. Composite Insurance Agents & Advisors – Regulations of IRDA for Agents.	12	CO4
5	Insurance Underwriting – need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting, Introduction to Actuarial Science - Role of Actuaries in risk management.	8	CO5

****Self Study Portion***

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 (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred.

Course Title: PROJECT WORK

Course Code :	Credits : 08
L:T:P:S: 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	Students can able to analyse the practical applications of theoretical models in commerce, economics, business administration etc.
CO2	Students can able to differentiate clearly about qualitative & quantitative methods of research while drafting research report
CO3	Students can able to acquire the skills of writing bibliography of research citing reference from various sources.
CO4	This course develops logical reasoning skill & confidence among the students while answering any question on their topic.
CO5	Students can able to use statistical technique for a real world problem to bring solution for it.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	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	
CO 4	3	3	3	3	3	3	3						3			3	
CO 5	3	3	3	3	3	3	3		3	3			3	3		3	