

*Post Graduate &
Research Department
of
Commerce
B.COM*

ACADEMIC YEAR 2025-2026

I – VI Semesters

SCHEME AND SYLLABUS

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- d) Core Course IV
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- g) Skill Enhancement Course – Non Major Elective II
- h) Soft skill - II

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Appendix A Outcome Based Education

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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.

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

VISION

To impart value based quality academia in commerce and to empower students to align with the current business scenario.

MISSION

M1	Smart Learning in digital environment and Conduct Skill based training to students
M2	Pioneering the students to align their thoughts to reach out to the global business practices
M3	Channelizing e-content and Modules for the commerce curriculum

PROGRAM EDUCATION OBJECTIVES (PEOs)

PEO1	Strong financial analytical ability to work in Knowledge Process Outsourced and Shared Services. (KPOSS)
PEO2	Holistic professional services such as chartered accountants, management accountants, Company Secretaries, Tax practitioners, Information systems security professionals.
PEO3	Skilled services in Banking & Financial Services, Marketing, Logistics and Supply Chain Management Services, Customer Relationship Managers, Portfolio Managers, Security Analyst.

PEO4	Policy makers and Administrative services such as IAS, IRS, IA & AS, ICLS, ICOAS, IRS.
PEO5	Teachers and Academic Administrators

PEO TO MISSION STATEMENT MAPPING

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

PROGRAM OUTCOMES (PO) IN RELATION TO GRADUATE ATTRIBUTES

PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO4	Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
PO5	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO6	Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting

	economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.
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Mapping of POs TO PEOs

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

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

PROGRAM SPECIFIC OUTCOMES

PSO1	Equip the Graduates to meet the industry expectations in the field of Accounting, Auditing, Legal Compliance, Marketing, Taxation, Banking and Financial Services
PSO2	Students are being trained to adapt to Entrepreneurship and Engage in Entrepreneurial Ventures.
PSO3	Graduates are skillfully trained in association with professional training institutions.
PSO4	Students are inspired to pursue professional courses- CA, CMA, ACS, Law and Management Courses.

PG & RESEARCH DEPARTMENT OF COMMERCE

ELIGIBILITY FOR ADMISSION

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

DURATION OF THE COURSE

The duration of the course for three academic years consisting of six semesters and each semester comprises of 90 days.

COMMERCE CURRICULUM

The B. Com course is a well-rounded and versatile program. The program curriculum covers a wide range of business and commerce topics, giving students a strong foundation and career opportunities. The undergraduate degree program is highly valued for both further education and professional options as it trains a student comprehensively in a domain of commerce.

DISSERTATION

Semester VI consists of project and dissertation for 100 marks. Students are allocated individually to dissertation with the faculty of department. The format for dissertations is similar to the thesis style incorporating introduction, materials & methods, results, discussion and bibliography. The dissertation is submitted in a type written and bound form after plagiarism check and a copy of each dissertation is submitted to the Department for permanent record. Each student should present/ publish a paper on his/her project.

ELIGIBILITY FOR THE AWARD OF DEGREE

The B.Com (General) degree is awarded on completion of 142 Credits from Part I, Part II, Part III, Part IV and Part V in all the six semesters.

SCHEME ON EXAMINATIONS

As per the University Regulation the following split up of marks are to be followed.

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

Sl. No.	Paper	Internal	External	Total
1.	Theory	50	50	100

(ii) SPLIT UP FOR INTERNAL ASSESSMENT MARKS FOR THEORY

CIE- Continuous Internal Evaluation (50 Marks)

CIA	30
Generic Skill	15
Attendance	5
Total	50

SCHEME OF I SEMESTER - B.COM (GENERAL) PROGRAM

SEMESTER I												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
Part I	AECC		Language I	3	4				4	50	50	100
Part II	AECC		English I	3	4				4	50	50	100
Part III	Core Course I	2505101	Financial Accounting I	4	5				5	50	50	100
	Core Course II	2505102	Economics for Finance	4	5				5	50	50	100
	Generic Elective I		Business Mathematics I	3	5				5	50	50	100
PART IV	Skill Enhancement Course – DS I	2505103	Fundamentals of Fintech	2	3				3	50	50	100
	Skill Enhancement Course – NME / Basic Tamil	2505104 (A)	1. Modern Office Practice – Practical	2					2	50	50	100
		2505104 (B)	2. Computerized Accounting – Practical									
		2505104 (C)	3. Introduction to Block Chain									
		2505104 (D)	4. Business Development – From Start to Scale									
	Soft Skill I			2					2	50	50	100
Total				23					30	400	400	800

SCHEME OF II SEMESTER B.COM (GENERAL) PROGRAM

SEMESTER II												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
Part I	AECC		Language II	3		4			4	50	50	100
Part II	AECC		English II	3		4			4	50	50	100
Part III	Core Course III	2505206	Financial Accounting II	4		5			5	50	50	100
	Core Course IV	2505207	Principles of Management	4		5			5	50	50	100
	Generic elective II		Business Mathematics II	3		5			5	50	50	100
PART IV	Skill Enhancement Course – DS II	2505208	Social Media Marketing	2		3			3	50	50	100
	Skill Enhancement Course – NME II / Advanced Tamil	2505209 (A)	1. Personal Investment Planning	2					2	50	50	100
		2505209 (B)	2. Enterprise Resource Planning - Practical									
		2505209 (C)	3. Basics of Research Methodology									
		2505209 (D)	4. Customer Relationship Management									
	Soft Skill II			2					2	50	50	100
Total				23					30	400	400	800

SCHEME OF III SEMESTER B.COM (GENERAL) PROGRAM

SEMESTER III												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
Part III	Core Course V		Corporate Accounting I	4		6			6	50	50	100
	Core Course VI		Banking and Financial Services	4		5			5	50	50	100
	Core Course VII		Business Law and Ethics	4		6			6	50	50	100
	Core Course VIII		Business Communication	4		5			5	50	50	100
	Generic Elective III		Business Statistics and Operations Research I	3		5			5	50	50	100
Part IV	Industrial Visit			1						-	-	-
	EVS					1			1	-	-	-
	Soft Skill III			2		2			2	50	50	100
Total				22					30	300	300	600

SCHEME OF IV SEMESTER B.COM (GENERAL) PROGRAM

SEMESTER IV												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
Part III	Core Course IX		Corporate Accounting II	4		6			6	50	50	100
	Core Course X		Company Law	4		5			5	50	50	100
	Core Course XI		Principles of Marketing	4		5			5	50	50	100
	Core Course XII		Auditing and Assurance	4		6			6	50	50	100
	Generic elective IV		Business Statistics and Operations Research II	3		5			5	50	50	100
PART IV	EVS			2		1			1	50	50	100
	Soft Skill IV			2		2			2	50	50	100
Total				23					30	350	350	700

SCHEME OF V SEMESTER B.COM (GENERAL) PROGRAM

SEMESTER V												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
Part III	Core Course XIII		Cost Accounting	4		6			6	50	50	100
	Core Course XIV		Principles of Financial Management	4		5			5	50	50	100
	Core Course XV		Income Tax Law, Theory and Practice I	4		6			6	50	50	100
	Multi-Disciplinary Elective/Open Elective		1. Economic and Corporate Laws 2. Office Management 3. E-Commerce 4. Marketing of Services	4		6			6	50	50	100
	Discipline Specific Elective I Entrepreneurship course I (A) Or Discipline Specific Elective I Entrepreneurship course I (B) Or Discipline Specific Elective I Entrepreneurship course I (C) Or Discipline Specific Elective I Entrepreneurship Course I (D)		1. Industrial Law 2. Consumerism & Consumer Protection 3. Business Environment 4. Digital Marketing	4		5			5	50	50	100
Part IV	Internship			2								
	Value Education			2		2			2	50	50	100
Total				24					30	300	300	600

SCHEME OF VI SEMESTER B.COM (GENERAL) PROGRAM

SEMESTER VI												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
Part III	Core Course XVI		Management Accounting	4		5			5	50	50	100
	Core Course XVII		Entrepreneurial Development	4		5			5	50	50	100
	Core Course XVIII		Income Tax Law, Theory and Practice II	4		5			5	50	50	100
	Core Course XIX		Goods and Service Tax and Customs Law	4		5			5	50	50	100
	Discipline Specific Elective II – Employability course II (A) Or Discipline Specific Elective II – Employability Course II (B) Or Discipline Specific Elective II – Employability Course II (C) Or Discipline Specific Elective II – Employability Course II (D)		1. Human Resource Management 2. Fundamentals of Insurance 3. International Trade 4. Stock Market Operations	4		5			5	50	50	100
	Discipline Specific Elective III Entrepreneurship course III (A) Or Discipline Specific Elective III Entrepreneurship course III (B) Or Discipline Specific Elective III Entrepreneurship course III (C) Or Discipline Specific Elective III Entrepreneurship course III (D)		1. Organisational Behaviour 2. Credit and Risk Management 3. Logistics and Supply Chain Management 4. Portfolio Management	4		5			5	50	50	100
	Core Project			2						50	50	100
Part V	Extension Activity			1								
Total				27					30	350	350	700

OVERALL CREDIT DISTRIBUTION

[B.com General (Shift I & II), B.Com Bank Management, B.Com Computer Applications, B.Com Finance & Taxation, B.Com Marketing Management, B.Com Accounting & Finance, BBA]

Component	Credits
Part I	6
Part II	6
Part III	106
Part IV	23
Part V	1
Total	142

Si No	Category	Course Category	No of Courses	Credits	Total Credits
	Part I	Language	2	3	6
	Part II	English	2	3	6
	Part III	Core Theory	19	4	76
		Generic Elective	4	3	12
		Core Project	1	2	2
		Discipline Specific Elective	3	4	12
		Multi Disciplinary Elective	1	4	4
1.	Part IV	Skill Enhancement Course - NME	2	2	4
2.		Skill Enhancement Course - Discipline Specific	2	2	4
3.		Soft Skill	4	2	8
4.		Industrial Visit	1	1	1

5.		EVS	1	2	2
6.		Value Education	1	2	2
7.		Internship/Industrial Training	1	2	2
8.	Part V	Extension Activity			1
9.	Total Mandatory Credits				142
10	<p>Extra Credits</p> <p>Note: Students can take extra credit course from their own department or from other department as per the Admitting Body / University norms.</p> <p>Self-Study course (2C) - (Department specific , curriculum and Evaluation scheme and assessment to be framed by the department</p> <p>Value added course - minimum 30hrs (2C)</p> <p>Certificate Course/Short-Time Course - minimum of 15 days (minimum 45 hrs) (3C) - preferred online</p> <p>Swayam/NPTEL/MOOC courses (2C) - maximum of 12 credits</p> <p>Skilled based vocational courses (2C) e.g. basic computing skill, tailoring, jewel making, beauty parlour course, interiors etc., through skill development cell of college.</p> <p>Other languages (2C)</p> <p>International HRD program – 30hrs (2C)</p>				

**FIRST SEMESTER
CORE - I**

Course Title: FINANCIAL ACCOUNTING I

Course Code: 2505101	Credits :4
L:T:P:S: 0:5:0:0	CIA Marks :50
Exam Hours: 3 Hours	ESE Marks :50

LEARNING OBJECTIVES:

- To help for preparing financial statements in accordance with appropriate standards.
- To Employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.
- To effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.

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

CO1	<ul style="list-style-type: none"> • Explain basic accounting concepts and conventions • Compute the insurance claims for Loss of Stock & Consequential Loss • Apply Average Clause to compute the Amount of Claim
CO2	<ul style="list-style-type: none"> • Identify, classify and rectify errors in the process of recording transactions and to prepare Suspense accounts • Analyze bank book (Cash Book) and pass book and prepare bank reconciliation statement
CO3	<ul style="list-style-type: none"> • Discuss the Need, Importance and Causes of Depreciation • Prepare Asset Accounts by applying various methods of Depreciation adjustments and understanding accounting provisions with respect to AS 10
CO4	<ul style="list-style-type: none"> • Prepare Final Accounts of a Sole Trading Concern with adjustments and understanding accounting provisions with respect to AS 09
CO5	<ul style="list-style-type: none"> • Identify and apply single entry and double entry system of accounting according to the nature of business. • Prepare Royalty accounts and understand the basic concepts with respect to Provisions in AS 19-Accounting for Lease

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Accounting concepts and conventions, accounting standards in India [AS and Ind AS], Introduction to AS 1- Disclosure of Accounting policies. Insurance Claims [Loss of Stock] – Estimation of stock at time of accident [Preparation of Memorandum Trading Account] – Valuation of Stock Salvage – Application of Average Clause Loss of Profit – Terminologies [Indemnity period, Standard Turnover, Short sales, Adjusted Annual Turnover, Standing Charges] - Calculation of Net claim	15	CO1
2	Classification of errors – Rectification of errors – Preparation of Suspense Account – Effect of rectification on profit [Gross Profit and Net Profit]. Bank Reconciliation Statement – Need and purpose – causes of disagreement between bank statement and bank book [bank column of cash book] – steps and preparation of Bank Reconciliation Statement.	15	CO2
3	Depreciation – Meaning, Causes, Types and Methods of depreciation [Theory] – Problems on Straight line method, written down value method [Change in method excluded]. Provisions in AS 10 [Property, Plant and Equipment] relating to depreciation	15	CO3
4	Preparation of Final Accounts of a Sole Trading Concern with adjustments and accounting for Closing Stock, Outstanding, Accrual and Prepaid items, Depreciation, Bad debts & Provision, Reserve for Discount on debtors and creditors, Interest on Capital and Drawings, Manager’s Commission, loss of stock by fire and recovery of insurance claims. [Special reference to Marshalling of Balance Sheets – Rigidity / Permanence order, Liquidity order, Mixed Order] Introduction to AS 9- Revenue recognition	15	CO4
5	Accounting from incomplete records – Meaning, Features, Limitations, Distinction between incomplete records [single entry] and Double Entry System – Estimation of Profit / Loss under Statement of Affairs method- Preparation of final statements by Conversion Method Royalty accounts - Meaning –Minimum Rent, Short workings - Accounting treatment in the books of Lessor & Lessee- Effect of strike, Introduction to AS 19- Accounting for lease.	15	CO5

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest editions of the books shall be referred

FIRST SEMESTER

CORE - II

Course Title: ECONOMICS FOR FINANCE

Course Code: 2505102	Credits : 4
L:T:P:S: 0:5:0:0	CIA Marks : 50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To know the key concepts of economics and their relevance to financial markets and decision-making.
- To analyse the impact of economic indicators, monetary and fiscal policies on financial institutions, investment decisions, and market behavior.
- To apply economic theories and models to evaluate real-world financial scenarios, including pricing, risk, and market efficiency.

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

CO1	<ul style="list-style-type: none">• Understand the distinction between positive and normative economics, accounting profit and economic profit. Grasp incremental and marginal costing concepts, and apply cost classification methods including break-even analysis.
CO2	<ul style="list-style-type: none">• Analyze the determinants and laws governing the demand and supply and explain elasticity concepts, and apply various demand forecasting methods
CO3	<ul style="list-style-type: none">• Comprehend basic revenue concepts and curves, differentiate between various market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly, and analyze firm equilibrium and pricing strategies
CO4	<ul style="list-style-type: none">• Explain the significance and different concepts of national income, analyze the circular flow of income models, and apply methods of national income calculation while recognizing the limitations involved.
CO5	<ul style="list-style-type: none">• Enumerate the role of government in the economy, understand fiscal policy objectives and instruments, differentiate between automatic stabilizers and discretionary fiscal policy, and evaluate the impact of fiscal policy on economic growth..

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	1	2	3	3	3	3	3	3	3
CO4	3	2	2	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Economics – Positive and Normative Economics - Meaning and differences - Concepts - Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shut down cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost - Break Even Analysis.	15	CO1
2	Demand: Meaning, Definition – Types of demand – Features - Determinants of demand Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand. Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting - Features of good forecasting method ; Law of Supply: Meaning, Determinants, Assumptions of law of supply, Diagrammatic representation – Exceptions to the law of supply – Backward bending supply curve- Elasticity of supply- Factors influencing supply elasticity.	15	CO2
3	Basic concepts of Revenue, Revenue curves, relationship between average and marginal revenue curve; concept of Market and Main forms of Market; Equilibrium of the firm – Meaning, objectives of the firm, Total Cost Approach, Marginal Revenue – Marginal Cost Approach; price and output under Market Structure- Perfect Competition – Monopoly- Monopolistic competition- Oligopoly-features- Comparative Analysis.	15	CO3
4	National Income – Definition, significance, different concepts of National Income: Gross Domestic Product [GDP] – Real Vs. Nominal GDP, Gross National Product [GNP], Net Domestic Product [NDP], Net National Product [NNP], Per capita Income, Personal Income [PI], Disposable Personal Income [DI], Circular flow of income – Circular flow of income [2,3,4 sector model] – Methods of National Income calculation: Product / value added method, expenditure method, Income method – Limitations and challenges of National Income calculation.	15	CO4
5	Public Finance – Role of Government in economic system – Functional framework – Allocation, Redistribution and Stabilization function Fiscal Policy: objectives, Automatic stabilizer Vs Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of Fiscal policy, Fiscal policy for long- run economic growth, Limitations of fiscal policy – Crowding effect	15	CO5

TEXT BOOKS:

1. Ahuja, H. L. (2019) Business Economics: Microeconomic Analysis. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-736-6)
2. Agarwal, S. K. (2018) Business Economics (For CA Foundation). 5th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-355-9)
3. Sankaran, S. (2015) Business Economics. Margham Publications, Chennai, Tamil Nadu, India.
4. Mehta, P. L. (2016) Managerial Economics - Analysis, Problems, Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-059-5)

REFERENCE BOOKS:

1. Maheshwari K. L., & Varshney R.L. (2014) Managerial Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-914-4)
2. Tulsian, P. C., & Tulsian, Bharat. (2019) Business Economics and Business & Commercial Knowledge. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-746-2)

Note: Latest edition of the books to be referred

**FIRST SEMESTER
SKILL ENHANCEMENT COURSE – DISCIPLINE SPECIFIC I**

Course Title: FUNDAMENTALS OF FINTECH

Course Code: 2505103	Credits :2
L:T:P:S: 0:3:0:0	CIA Marks : 50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- Understand the core principles and technologies driving financial innovation, including blockchain, digital payments, robo-advisors, and peer-to-peer lending platforms.
- Analyse the impact of Fintech on traditional financial services, including changes in banking, investment, insurance, and regulatory frameworks.
- Evaluate real-world Fintech applications and business models, and assess their opportunities, risks, and implications for the future of finance.

Unit	Contents	No. of Hours
I	Overview of Financial Technology & IoT Financial Technology - Emerging Technologies - India's FinTech Ecosystem - Value Creation -FinTech Adaption - FinTech Global Scenario - Introduction to Internet of Things & Application Program Interfaces - Financial System Communication - Open Banking	15
II	Avenues of FinTech & Fin Tech Regulations Equity Crowd Funding - Wealth Management – P2P & Marketplace lending Govt. initiatives in India (NPCI, UPI, OCEAN) - Security and Privacy in FinTech - Data Protection Laws & Regulations	15

Text Books

1. Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 2018.
2. Susanne Chishti and Janos Barberis, “ The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016
3. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 1st edition, 2018
4. Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019.
5. Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018
6. The Internet of Things by Samuel Greengard from The MIT Press

FIRST SEMESTER

SKILL ENHANCEMENT COURSE – NON MAJOR ELECTIVE I (A)

Course Title: MODERN OFFICE MANAGEMENT– PRACTICAL

Course Code: 2505104 (A)	Credits :2
L:T:P:S: 0:1:1:0	CIA Marks :50
Exam Hours: 90 Minutes	ESE Marks : 50

LEARNING OBJECTIVES:

- To Create a positive and inclusive work environment.
- To equip the students with the skills and knowledge to manage diverse modern workplace environments emphasizing technology and communication
- To develop written and verbal communication skills for effective business communication.

Unit	Contents	No. of Hours
I	Modern office – An overview, functions, office accommodation and environment – Record Maintenance and Management – Office Correspondence and Mail Services – Office Machines and Equipment, Office Stationery and Supplies. Utility of MS Office – MS Word – Working with Mail Merge, Inserting Header, Footer, Page Number, Page Setup, Indent, Creation of PDF Documents – Indexing, Storage, Access, and Retrieval of Records.	10
II	Business English and Communication – Functional English in offices – Preparation of Circular, Notes, Memos, Drafting of E-mails [Including reply to emails] Presentation – Creation of Presentation using MS PowerPoint – Professional Etiquette for Presentation and Communication. Applications of Artificial Intelligence in office Management [Chat GPT]	10

Note: Students shall be oriented towards any software available in the Department / College for Educational Use.

[Evaluation Methodology – Practicals – 40 Marks, VIVA VOCE – 10 Marks]

FIRST SEMESTER

SKILL ENHANCEMENT COURSE – NON MAJOR ELECTIVE I (B)

Course Title: **COMPUTERIZED ACCOUNTING - PRACTICAL**

Course Code: 2505104 (B)	Credits :2
L:T:P:S: 0:1:1:0	CIA Marks :50
Exam Hours: 90 Minutes	ESE Marks : 50

LEARNING OBJECTIVES:

- To enable students to solve real-world business problems using accounting software
- To equip students with the practical skills and knowledge necessary for careers in accounting and finance.
- To develop a comprehensive understanding of computerized accounting systems and their role in business operations.

Unit	Contents	No. of Hours
I	Introduction to Accounting Principles and Terminologies [Asset, Liability, Equity, Income, Expenses, Payroll], Accounting Cycle - Introduction to Accounting Software - Creating a Company/entity - Creating and Altering Accounts Groups, Ledger.	10
II	Voucher Entry Screen – Journal Entry – Accessing Records and Registers – Ledger, Day Book, Purchase Register, Sales Register, Cash Book, Trial Balance, Income Statement and Balance Sheet Preparation Creation and alteration of Stock Groups and Stock items, Godowns, Units of Measure Inventory Vouchers-Display of inventory reports & statements.	10

Note: Students shall be oriented towards any software available in the Department / College for Educational Use.

[Evaluation Methodology – Practicals – 40 Marks, VIVA VOCE – 10 Marks]

FIRST SEMESTER

SKILL ENHANCEMENT COURSE – NON MAJOR ELECTIVE I (C)

Course Title: INTRODUCTION TO BLOCK CHAIN

Course Code: 2505104 (C)	Credits :2
L:T:P:S: 0:2:0:0	CIA Marks :50
Exam Hours: 90 Minutes	ESE Marks : 50

LEARNING OBJECTIVES:

- To equip learners with a foundational understanding of blockchain technology, including its core principles, key concepts, and applications
- To describe how a blockchain functions as a shared, replicated, and secure ledger of transactions
- To analyze the impact of blockchain technology on various industries

Unit	Contents	No. of Hours
I	Blockchain Technology – Meaning, Definition, Importance, Elements, Evolution and Applications of Blockchain - Peer to Peer Network, Smart Contract, Wallet, Digital Currency, Ledgers, Types of Blockchain Platform[Public, Private, Consortium, Hybrid] – Classification of Wallet - Desktop Wallet, App based Wallet, Browser based wallet, Metamask.	10
II	Understanding Hyperledger Fabric Overview of Open source Hyperledger project, Hyperledger Fabric-Architecture, Identities and Policies, Membership and Access Control, Channels, Transaction Validation, writing smart contract using Hyperledger Fabric. Enterprise application of Block chain: Cross border payments, Know Your Customer (KYC), Food Security, Block chain enabled Trade, We Trade – Trade Finance Network	10

FIRST SEMESTER

SKILL ENHANCEMENT COURSE – NON MAJOR ELECTIVE I (D)

Course Title: BUSINESS DEVELOPMENT FROM START TO SCALE

Course Code: 2505104 (D)	Credits :2
L:T:P:S: 0:2:0:0	CIA Marks :50
Exam Hours: 90 Minutes	ESE Marks : 50

LEARNING OBJECTIVES:

- To understand the fundamentals of business development and market analysis.
- To develop strategies for identifying and pursuing new business opportunities.
- To enhance networking and relationship-building skills.

Unit	Contents	No. of Hours
I	Business Development – Meaning, Need and Importance – Markets and Marketing in Business Development – Strategy Formulation – <i>[Illustrative Case Study – FOGG – Deodorant Company]</i> Successful Business – Industry and Market – Vision, Mission, Goals, Transition to Business Excellence <i>[Illustrative Case Study – Saffola, Parachute Oil]</i>	10
II	Industry and Business – SWOC - Porter's Five Forces Theory – Industrial Transformations – Competitive Strategies – Customer Management – Characteristics and Typologies – Market Research and Design Thinking – Customer Bonding and Loyalty <i>[Illustrative Case Study on a New IT Startup, an FMCG Startup, a logistics Startup, a nutraceuticals startup]</i>	10

**SECOND SEMESTER
CORE - III**

Course Title: FINANCIAL ACCOUNTING II

Course Code: 2505206	Credit: 4
L:T:P:S: 0:5:0:0	CIA Marks : 50
Exam Hours: 3	ESE Marks : 50

LEARNING OBJECTIVES:

- To develop a critical understanding of conceptual issues as well as to enhance technical and analytical skills.
- To analyze the impact of accounting information on business decisions, including investment decisions and strategic planning.
- To understand the accounting for partnerships, including the allocation of profits and losses, the distribution of assets upon dissolution, and partnership agreements.

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

CO1	<ul style="list-style-type: none"> • Prepare branch trading and P/L account for independent and wholesale branch • Understand the importance of Investments and prepare Investment Accounts for an Organization.
CO2	<ul style="list-style-type: none"> • Explain the features and objectives of departmental accounting • Prepare Department Account with Transfers at Cost Price and Invoice Price
CO3	<ul style="list-style-type: none"> • Differentiate the Hire Purchase and Instalment system • Record Hire Purchase Agreement & Calculate Interest & Prepare Hire Purchase Trading a/c, Stock and Debtors System
CO4	<ul style="list-style-type: none"> • Comprehend the Meaning, Nature and importance of Partnership • Apply the accounting treatment relating to Goodwill Appropriation and Prepare accounting details relating to Admission, retirement and Death of a Partner,
CO5	<ul style="list-style-type: none"> • Describe the procedure relating to Insolvency of more than one partner but not all (Garner Vs Murray) • Prepare accounting treatment relating to Dissolution and Insolvency of partnership.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Branch Accounts-Types of Branches –Accounting treatment in respect of Dependent Branches- Debtors system- Stock & Debtors system Only- Importance of Stock and debtors system over Debtors system – Final Accounts [Wholesale and Retail Price basis] Investments Accounts [AS 13] – Classification of Investments – Carrying amount of investments – Profit / Loss on sale of Investments – Disclosure and Reporting	15	CO1
2	Departmental Accounting – Features, objectives, methods of maintaining departmental accounts – Branch Vs Departments – Preparation of Departmental Trading, Profit and Loss Account, General Profit and Loss Account – Adjustment of Interdepartmental transfers.	15	CO2
3	Hire Purchase System- Features – Computation of Cash price, Hire purchase price, Interest – Accounting for Default and Repossession [Full and Partial] - Preparation of Hire Purchase Trading Account Instalment Sale [Theory only] – Hire purchase Vs Instalment	15	CO3
4	Partnership Accounts - Comprehensive problems on Admission of a Partner – Retirement of a Partner – Death of a Partner Introduction to Limited liability partnership [Distinction from traditional partnership firm] [Note: Students shall be examined only with comprehensive problems in Part B & Part C]	15	CO4
5	Dissolution of partnership – Insolvency of a partner (application of Garner Vs Murray rule) – Insolvency of all the partners, Gradual realization of assets and Piece meal distribution. [Note: Students shall be examined only with comprehensive problems in Part B & Part C]	15	CO5

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

**SECOND SEMESTER
CORE - IV**

Course Title: PRINCIPLES OF MANAGEMENT

Course Code: 2505207	Credits : 4
L:T:P:S: 0:5:0:0	CIA Marks : 50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To explain the fundamental functions of management—planning, organizing, leading, and controlling—and their role in achieving organizational goals.
- To analyse management theories and approaches to understand how they influence decision-making, leadership, and organizational structure.
- To apply management principles to real-world business scenarios to develop problem-solving, communication, and strategic thinking skills.

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

CO1	<ul style="list-style-type: none"> • Describe the basic concepts of Management and Identify various contributions by management thinkers made towards Management Thought
CO2	<ul style="list-style-type: none"> • Apply the steps and tools involved in effective planning and decision-making, and evaluate the principles and processes of Management by Objectives (MBO) and Management by Exception (MBE) to improve managerial efficiency and effectiveness.
CO3	<ul style="list-style-type: none"> • Describe the fundamental principles and types of organizational structures, analyze various forms of organization such as line, functional, matrix, and committee types, evaluate the causes and solutions for line and staff conflict
CO4	<ul style="list-style-type: none"> • Explain the principles and barriers of effective delegation; compare centralization and decentralization of authority; and describe the nature, purpose, elements, and principles of direction in management.
CO5	<ul style="list-style-type: none"> • Apply different leadership styles and provide Solutions for the obstacles faced in leadership • Analyze the techniques of Control and highlight the importance of Co-ordination in strengthening human efforts

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Management: Definition – Nature & Scope – Role, Skills and Functions of a Manager – Levels of management- Distinction between management & administration - Management as an Art, Science or Profession; Development of Scientific Management, Contribution to management - Henry Fayol, Elton Mayo and Peter F. Drucker, Management in Indian literature [Arthashastram, Mahabharatham, Thirukkural]	12	CO1
2	Planning: Definition, Nature & Characteristics – Types of plans – Objectives, Policies, Procedures, Rules, Strategies, Projects, Programmes, Budgets & Methods - Process of Planning – Merits & Demerits - Steps for effective planning ; Management by Objectives- Definition, Features, Process, Merits & Demerits, Measures to make MBO effective, Management by exception [MBE] ; Decision-making: Definition - Process and Significance – Types, Factors, Problems/Constraints in decision making, Guidelines to make decisions effective	12	CO2
3	Organization: Definition- Features, Steps in organizing, Principles of organization, Types of Organizations – Formal & Informal Organization- Line, Line & Staff, Functional, Project, Matrix, Virtual, Network, Committee- Purpose, Types, Merits & Demerits, Measures to make it effective ; Line & Staff conflict- Arguments for & against Line & Staff - Measures to resolve conflicts ; Organization Structure – Factors influencing organization structure ; Span of Control – Factors influencing Span of management ; Departmentation - Meaning- Factors - Bases of departmentation – Advantages & Disadvantages of different types of departmentation	12	CO3
4	Authority – Sources of authority – Responsibility - Accountability, Power - Influence Delegation – Definition – Elements – Types – Need – Principles - Barriers – Measures to make delegation effective Centralization - Decentralization-Merits & Demerits - Factors determining decentralization of authority - Distinction between delegation & decentralization Direction– Definition, Nature, Purpose – Elements - Principles	12	CO4
5	Leadership - Functions of Leader - Qualities for a Leader - Theories and Styles of Leadership. Motivation – Meaning, Features, Importance, Types and Theories [Maslow and Dogass McGregor] ; Co-ordination – Need, Types, Techniques and Requisites for Co-ordination ; Controlling – Definition, Importance, Objectives, Control Process- Requirements for an effective control system- Techniques of control	12	CO5

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

SECOND SEMESTER
SKILL ENHANCEMENT COURSE – DISCIPLINE SPECIFIC II

Course Title: SOCIAL MEDIA MARKETING

Course Code: 2505208	Credits :2
L:T:P:S: 0:3:0:0	CIA Marks : 50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer
- To understand the various channels through which it operates, and its role in marketing strategy.
- To analyze the New Technologies in Social Media Marketing

Sl. No.	CONTENTS OF MODULE	Hrs
1	Introduction to Social Media Marketing: Social Media Marketing- Concept and Importance. Social Media Platforms- Online communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM. Social Media Influencers.	15
2	Social media marketing Plan and Performance Measurement: SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation: Measuring Effectiveness - Conversion rate, amplification rate, applause rate: on page and on post leve	15

TEXT BOOKS:

1. Ahuja V(2015).Digital Marketing.Oxford University Press.
2. Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. United Kingdom: Pearson Education.
3. Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.

REFERENCE BOOKS:

1. Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.
2. McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
3. Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.

SECOND SEMESTER

SKILL ENHANCEMENT COURSE – NON MAJOR ELECTIVE II (A)

Course Title: PERSONAL INVESTMENT PLANNING

Course Code: 2505209 (A)	Credits :2
L:T:P:S: 0:2:0:0	CIA Marks :50
Exam Hours: 90 Minutes	ESE Marks :50

LEARNING OBJECTIVES:

- To understand the fundamental principles of personal finance
- To familiarize the students with different aspects of personal finance planning like saving, investment, taxation, insurance, etc
- To develop necessary knowledge and skills for effective financial planning

Unit	Contents	No. of Hours
I	Introduction To Personal Investment Planning: Personal Finance- Goals and Objectives, Need - Short, Medium, and Long-term Investment, various sources of Income- Financial Ratios and its implications in decision making - Opportunity cost [Spend Less & Save More] in decision making, Interest rates, Inflation - Time Value of Money- Future and Present Values - Measures for Ethical Tax Planning. Fixed Income Investment Options- Banks (Savings Bank, Recurring and Term Deposits), Postal Saving Schemes, Chits, Nidhi's & others. Market Linked Schemes - Mutual Funds, Shares & Bonds. Usage of Credit Cards and Consumer Installment Loans	10
II	Insurance and Risk Management – Types of Life Insurance Policies – Term, Whole life, Endowment Life Insurance – Unit Linked Policies with or without Profit Policies. General Insurance - Health and Disability, Property, and Indemnity- Measures for Ethical Tax Planning. Social Security and Retirement Planning - Social Security Schemes - ESI, PF, Gratuity- Pradhan Mantri Jeevan Bima Yojana, Pradhan Mantri Suraksha Bhima Yojana & Atal Pension Yojana	10

SECOND SEMESTER

SKILL ENHANCEMENT COURSE – NON MAJOR ELECTIVE II (B)

Course Title: ENTERPRISE RESOURCE PLANNING - PRACTICAL

Course Code: 2505209 (B)	Credits :2
L:T:P:S: 0:1:1:0	CIA Marks :50
Exam Hours: 90 Minutes	ESE Marks :50

LEARNING OBJECTIVES:

- To provide a contemporary and forward-looking on the theory and practice of Enterprise Resource Planning Technology.
- To focus on a strong emphasis upon practice of theory in Applications and Practical oriented approach.
- To train the students to develop the basic understanding of how ERP enriches the business organizations in achieving a multidimensional growth.

Unit	Contents	No. of Hours
I	Introduction to ERP Systems – Nature, Advantages and Unique Selling Proposition [USP] – Open Source ERP - Modules in ERP – Finance, Procurement, Manufacturing, Inventory Management, Order Management, Warehouse Management, Supply Chain Management, Customer Relationship Management, Project Service Management, Human Resources and Workforce Management, E-Commerce and Marketing Automation, Management Information Systems and Reporting.	10
II	Finance Module - General Ledger, Auto posting journal Entries, Payables and Receivables, Expenses, Order to Cash, Procure to Pay. Compliance Module - Risk Management and Compliances, Accounting Transformation Taxation Modules, Interface with ICEGATE, GST, E-way Bill Portals.	10

[Note: Students shall be oriented towards Open-Source ERP Such as ERP Next, Odoo, Web ERP etc.,]

[Evaluation Methodology – Practicals – 40 Marks, VIVA VOCE – 10 Marks]

SECOND SEMESTER

SKILL ENHANCEMENT COURSE – NON MAJOR ELECTIVE II (C)

Course Title: BASICS OF RESEARCH METHODOLOGY

Course Code: 2505209 (C)	Credits :2
L:T:P:S: 0:2:0:0	CIA Marks :50
Exam Hours: 90 Minutes	ESE Marks :50

LEARNING OBJECTIVES:

- To introduce the basic concepts in research methodology in Social science
- To identify a research problem and the techniques and tools to be employed in completing a research project.
- To prepare report writing and to effectively communicate research findings in a clear and concise manner.

Unit	Contents	No. of Hours
I	Basics of Research- Definition, Objectives, Motivating factor and Characteristics, Significance – Research Methods Vs Research Methodology - Types of Research [Descriptive, Exploratory, Experiment, Qualitative, Quantitative, Applied Research] - Research Problem, Research Design, Formulation of Hypothesis.	10
II	Sampling- Meaning and Types, Data Collection - Methods, Measurement, Scaling, Reliability and Validity, Data Processing and Analysis, Report Writing, Research Ethics, Plagiarism.	10

SECOND SEMESTER

SKILL ENHANCEMENT COURSE – NON MAJOR ELECTIVE II (D)

Course Title: CUSTOMER RELATIONSHIP MANAGEMENT

Course Code: 2505209 (D)	Credits :2
L:T:P:S: 0:2:0:0	CIA Marks :50
Exam Hours: 90 Minutes	ESE Marks :50

LEARNING OBJECTIVES:

- To understand the CRM concepts, principles, and best practices.
- To develop and analyze CRM strategies in sales, marketing, and customer service.
- To familiar with different CRM technology solutions and their capabilities.

Unit	Contents	No. of Hours
I	CRM – Meaning, Importance, Need, Benefits, Corporate advantage, building customer relationship – IDIC framework [identify, differentiate, interact, and customize] – Ladder of Loyalty – Customer Bonds – Expert Insights on CRM framework	10
II	Economies of CRM – Customer share Vs. Market Share, Lifetime value of customers, Markov Analysis, Activity based costing for CRM. CRM in Business Markets – Buhlers Interviews, Pidlite Interviews, CRM Application in Service Sector, Technology in CRM implementation	10

**THIRD SEMESTER
CORE - V**

Course Title: CORPORATE ACCOUNTING I

Course Code:	Credits :4
L:T:P:S: 0:6:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OUTCOME:

- To understand the financial statements, analyzing financial data, preparing reports, and comprehending corporate finance concepts
- To analyse accounting treatments for corporate transactions, such as issue and forfeiture of shares, redemption of preference shares, and buy-back of securities
- To prepare and present corporate financial statements and to identify a company's financial performance

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

CO1	<ul style="list-style-type: none"> • Demonstrate a comprehensive understanding of corporate equity financing mechanisms, including the accounting treatment for Initial Public Offers (IPO), lump sum share issues, bonus issues, employee stock options and purchase schemes, and the buy-back of shares.
CO2	<ul style="list-style-type: none"> • Acquire the knowledge and accounting skills required to deal with various aspects of corporate debt instruments and pre-incorporation financial transactions, including the issue, redemption, and conversion of debentures, and the computation and allocation of profits prior to incorporation
CO3	<ul style="list-style-type: none"> • Develop the ability to account for the redemption of preference shares and understand the process and financial implications of underwriting shares and debentures
CO4	<ul style="list-style-type: none"> • Gain the ability to prepare final accounts of companies in compliance with Schedule III of the Companies Act, 2013, including the computation and disclosure of managerial remuneration, depreciation, deferred tax, and Corporate Social Responsibility provisions
CO5	<ul style="list-style-type: none"> • Categorize the various methods of valuation of shares and valuation of goodwill, patent, copyright, patent, trade mark.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Issue of Shares [IPO/ Lump sum payment] – Accounting for Bonus issue, Employee Stock Option Plan and Stock Purchase Scheme, Buy back of shares	15	CO1
2	Issue & Redemption of debentures -Sinking fund – Purchase and cancellation of own debentures – Cum-interest and Ex-interest quotations - Conversion of debentures. Profits prior to Incorporation.	15	CO2
3	Redemption of Preference Shares, Underwriting of Shares and Debentures	15	CO3
4	Preparation of Company Final Accounts as per Schedule III Companies Act 2013– Computation of Managerial Remuneration, Depreciation as per Schedule II of Companies Act 2013, Computation of deferred tax, Computation and provisioning of profits for Corporate Social Responsibility, Disclosure requirements for CSR expenditure.	15	CO4
5	Valuation of Intangibles [AS 26] - Goodwill, Copyrights, Patents, Trademarks. Valuation of Shares, Securities and financial assets [As per the procedure laid by IBBI]	15	CO5

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

THIRD SEMESTER

CORE - VI

Course Title: **BANKING AND FINANCIAL SERVICES**

Course Code:	Credits :4
L:T:P:S: 0:5:0:0	CIA Marks : 50
Exam Hours: 3	ESE Marks :50

LEARNING OBEJCTIVES:

- To focus on explaining core concepts, understanding different banking and financial services
- To analyse the roles and responsibilities of banking sectors in India
- To equip the students with the basic structure of the Financial Services Sector and enables them to make a career in the financial services sector

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

CO1	<ul style="list-style-type: none">• Understand the structure and functioning of commercial and central banking systems, account operations, banking procedures, and credit evaluation mechanisms, with emphasis on regulatory frameworks and customer assessment.
CO2	<ul style="list-style-type: none">• Analyze the nature, types, and legal implications of negotiable instruments including cheques, promissory notes, and bills of exchange, along with endorsement, crossing, dishonor, and statutory protections under applicable laws
CO3	<ul style="list-style-type: none">• Acquire foundational knowledge of modern financial services, including electronic banking, digital payment systems, credit/debit cards, and the technological infrastructure supporting financial transactions in India.
CO4	<ul style="list-style-type: none">• Evaluate the concepts, types, mechanisms, and financial implications of factoring and leasing as modern financial services, and apply them in real-world financial decision-making.
CO5	<ul style="list-style-type: none">• Develop a clear understanding of merchant banking and mutual funds, including their functions, operational mechanisms, and regulatory frameworks, to enable effective participation in financial markets and services.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p>Commercial banking – definition – classification of banking system– universal banking – functions – Role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role – RBI- objectives – legal frame work.</p> <p>Opening bank accounts – type of bank accounts – KYC Norms - FDR- Pay- in-slip book, Withdrawal forms – special type of customers – bank lending-Sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – Credit Information Bureau [CIB] - CIBIL Records and Reference.</p>	12	CO1
2	<p>Negotiable instruments – meaning – definition – types – distinction betweenCheque, promissory note and bills of exchange - CTS Cheques – meaning –advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of acheque – payment in a crossed cheque – material alteration – statutory protection.</p>	12	CO2
3	<p>Introduction to Financial Services - An Overview – functions – financialservices market – credit cards - features, benefits and drawbacks – Credit card frauds – Debit Cards: Concept and mechanism.</p> <p>E-banking – Internet banking – Internet banking Vs. traditional banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Security and safeguards in E-Banking- Indian Financial Network (INFINET) – IFSC - MICR – MMID.</p> <p>Digital wallet- National Payments Corporation of India (NPCI).</p>	12	CO3
4	<p>Factoring - definition – mechanism – characteristics – types – advantagesand disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis offactoring – Forfating (An Overview)</p> <p>Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.</p>	12	CO4
5	<p>Merchant banking - definition – functions – code of conduct – regulatoryframework.</p> <p>Mutual funds - definition – products and schemes (Types of Mutual Funds) –Advantages of MF’s- working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC – Association of Mutual Funds of India (AMFI).</p>	12	CO5

TEXT BOOKS:

1. Banking and Financial Systems– B. Santhanam (Margham Publishers)
2. Financial Services –B. Santhanam

REFERENCE BOOKS:

1. Banking Law Theory and Practice– Sundaram andVarshney –Sultan Chand
2. Banking Law Theory and Practice– S.N.Maheswari–KalyaniPublications
3. Khan, M.Y. Indian Financial System – Theory and Practice. VikasPublishing House
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company

Note: Latest edition of the books to be referred

THIRD SEMESTER

CORE - VII

Course Title: BUSINESS LAW AND ETHICS

Course Code:	Credits :4
L:T:P:S: 0:6:0:0	CIA Marks : 50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To gain indepth knowledge of various legal principles and frameworks relevant to business operations.
- To apply legal principles to real-world business scenarios
- To identify ethical issues, analyze the implications of business decisions, and make responsible choices that align with ethical principles and legal requirements.

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

CO1	• Understand and apply the fundamental principles of contract law under the Indian Contract Act, 1872, including formation, classification, performance, discharge, and special types of contracts such as e-contracts and quasi-contracts
CO2	• Critically analyse the nature, essential elements, and legal implications of special contracts including indemnity, guarantee, bailment, pledge, and agency, and apply these principles in commercial scenarios.
CO3	• Apply the provisions of the Sale of Goods Act 1930 related to definitions, conditions and warranties, contract performance, rights of unpaid vendors, auction sales, and the principle of caveat emptor in commercial transactions.
CO4	• Acquire the knowledge of regulatory framework of the Competition Act, 2002, including the role of the Competition Commission of India (CCI) in promoting fair competition and preventing anti-competitive practices
CO5	• Explain the fundamental concepts of ethics, values, and attitudes in business, recognize principles of public life, and appreciate the role of emotional intelligence in ethical business conduct.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Indian Contract Act 1872- Essential Elements of Contract – Offer – Acceptance – Consideration- Consent [Fraud, Misrepresentation & Mistake]- Capacity of parties, Performance of contract, Termination or Discharge of Contracts Classification of Contract – Express & Implied – Void & Voidable agreements – Executed & Executory Contracts – Unilateral & Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts	12	CO1
2	Special Contracts: Indemnity and Guarantee; Bailment and Pledge. Laws of Agency- Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Termination of Agency.	12	CO2
3	Sale of Goods Act 1930- Important Definitions [buyer, delivery, deliverable state, document of title to goods, fault, future goods, goods, insolvent, mercantile agent, price ,seller, specific goods] - Conditions and Warranties - Performance of Contract of Sale - Rights of an Unpaid Vendor - Auction Sale – Caveat Emptor.	12	CO3
4	Competition Act, 2002 – Objectives – Important Definitions[acquisition, agreement, cartel, consumer, enterprise, article, goods, price, relevant market, relevant geographical market, relevant product market, service, trade] Prohibition of agreements, abuse of dominant position and regulation of combinations- Competition Commission of India - Composition, Duties and Powers of Commission – Penalties – Competition Advocacy	12	CO4
5	Ethics - Meaning, Importance, Nature and Relevance to Business- Values and Attitudes- Principles of Public Life[Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership], Ethics in Business and its relationship with Law, Ethics in Business dealings, Emotional Intelligence- Concept and importance.	12	CO5,

TEXT BOOKS:

1. Sulphey, M. M., & Basheer, Az-har. (2018) Laws for Business. PHI Learning, India. (ISBN: 978-93-8747-267-9)
2. Sheth, Tejpal. (2017) Business Law. 3rd Ed. Pearson Education, India.(ISBN: 978-93-3258-615-4)
3. Kuchhal, M. C., & Kuchhal, Vivek. (2018) Business Law. 7th Ed. Vikas Publication, India. (ISBN: 978-93-5271-476-6)
4. Tulsian, P. C., & Tulsian, Bharat. (2020) Tulsian's Business Laws For CA Foundation Course (New Syllabus). 4th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-167-4)

REFERENCE BOOKS:

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

THIRD SEMESTER

CORE - VIII

Course Title: BUSINESS COMMUNICATION

Course Code: L:T:P:S: 0:5:0:0	Credits :4 CIA Marks : 50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To demonstrate effective written and oral communication skills tailored to professional business environments.
- To utilize appropriate communication tools and technologies to convey messages clearly and professionally across various business contexts.
- To apply interpersonal and intercultural communication strategies to enhance collaboration and build professional relationships in diverse workplace settings.

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

CO1	<ul style="list-style-type: none">• Understand the directions and networks of communication within organizations and their significance in effective information flow and Recognize the importance of interpersonal skills, listening skills, and emotional intelligence in workplace communication.
CO2	<ul style="list-style-type: none">• Develop effective communication skills in trade correspondence including handling enquiries, quotations, orders, complaints, and settlement, as well as writing collection letters, circulars, job applications, and resumes
CO3	<ul style="list-style-type: none">• Equip students with the ability to compose effective trade correspondence and employment-related documents, enhancing communication skills crucial for professional business interactions.
CO4	<ul style="list-style-type: none">• Create the skills to prepare effective corporate correspondence addressing directors, shareholders, and government agencies, ensuring compliance with statutory disclosure requirements
CO5	<ul style="list-style-type: none">• Prepare structured and clear business reports tailored to different audiences and purposes and utilize modern communication technologies like email and social media effectively and ethically in business correspondence.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Business communication – meaning – importance – types – directions – network – process – barriers to effective communication – importance of interpersonal skills, listening skills and emotional intelligence in workplace Layout of business letter – structure of business letter – Date, Salutation, Subject, Body, complementary close, enclosures- Essentials of good business letter	12	CO1
2	Trade enquiries and replies - quotations - Orders - Complaints and Settlement Trade references and status enquiries – collection Letters - Circular letters, Application for appointments and resume.	12	CO2
3	Internal Correspondence – circular, notices, note preparation, announcements, memo, press release Communication before and after meeting – notice and agenda, minutes – Do’s and Dont’s while drafting minutes	12	CO3
4	Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others [Special reference to disclosure requirements under relevant statutes].	12	CO4
5	Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Role of technology in Business Correspondence – E-mail- writing effective emails, tips and conventions of mail, Social media communication – ethics and limitations.	12	CO5

TEXT BOOKS:

1. Pal, Rajendra., & Korlahalli, J. S. (2016) Essentials of Business Communication. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-729-4)
2. Raghunathan, N. S., & Santhanam, B. (2019) Business Communication, Margham Publications, Chennai, Tamil Nadu, India.
3. Raman, Meenakshi., & Singh, Prakash. (2019) Business Communication. 2nd Ed. Oxford University Press, US. (ISBN: 978-01-9807-705-3)
4. Kalia, Shalini., & Agarwal, Shailja. (2019) Business Communication - A Practice Oriented Approach. Wiley Education, New Delhi, India. (ISBN: 978-81-2655-479-9)

REFERENCE BOOKS:

1. Chaturvedi, P. D. & Chaturvedi, Mukesh. (2020) The Art and Science of Business Communication: Skills, Concepts, Cases and Applications. Pearson Education, New Delhi, India. (ISBN: 978-93-3258-738-0)

Note: Latest edition of the books to be referred

THIRD SEMESTER

GENERIC ELECTIVE III

Course Title: BUSINESS STATISTICS & OPERATIONS RESEARCH I

Course Code:	Credits :3
L:T:P:S: 0:5:0:0	CIA Marks : 50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To understand the meaning and implications of numerical data, identify trends, and make informed judgments.
- To impart knowledge about statistical tools and its applications. to build skills for statistical inference of business data
- To emphasis will be on the application of the concepts learnt to various managerial situations.

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

CO1	<ul style="list-style-type: none">• Describe the Classification, tabulation, and representation of statistical data using both diagrammatic and graphical methods, effectively communicating key trends and relationships within the data.
CO2	<ul style="list-style-type: none">• Define and explain the concepts of mean, median, and mode as measures of central tendency and determine the appropriate measure of central tendency for various types of data and justify the choice.
CO3	<ul style="list-style-type: none">• Analyze and evaluate the fit of a regression model using relevant statistical measures and Interpret correlation coefficients and assess the degree of association between variables in a dataset.
CO4	<ul style="list-style-type: none">• Analyze the basics and formulation of linear programming problems and appreciate their limitations; solve linear programming problems using graphical method.
CO5	<ul style="list-style-type: none">• Construct PERT networks for project planning and scheduling based on given project activities and their dependencies and apply the network analysis to real-world project scenarios to enhance decision-making in project management

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction – Classification and tabulation of statistical data – Diagrammatic and graphical representation of data	12	CO1
2	Measures of Central tendency – Mean, median and mode – Dispersion, Range, Quartile Deviation, Mean Deviation , Standard Deviation – Measures of Skewness	12	CO2
3	Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation - <i>Regression Lines and Coefficients</i>	12	CO3
4	Introduction to OR–Linear Programming Formulation–Graphical and Simplex method to solve LPP with all constraints of less than or equal to type only (<i>Simple Problems only</i>)	12	CO4
5	Network Analysis – PERT and CPM (no crashing)	12	CO5

Text Books:

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan Chand and Sons, New Delhi 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
4. R. Vittal – Business mathematics & statistics – Margham Publications

Reference Books:

1. Richard Levin and David Rubin, Statistics for Management, Prentice Hall Of India, New Delhi, 2011,7th Edition
2. Sharma J K, Fundamentals of Business Statistics, Second Edition, Vikas Publishing House Private Limited, 2013
3. Siegel, Andrew, Practical Business Statistics, Irwin Mcgraw Hill International 4th Edition

FOURTH SEMESTER

CORE - IX

Course Title: CORPORATE ACCOUNTING II

Course Code: L:T:P:S:0:6:0:0	Credits :4 CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To explain the key concepts, principles, and frameworks underlying IFRS and their application in financial statements.
- To prepare and interpret financial statements of specialized companies, including banking, insurance, and holding companies, in accordance with applicable accounting standards.
- To analyse corporate restructuring processes and their financial implications

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

CO1	<ul style="list-style-type: none">• Understand the fundamentals of IFRS, its importance and applicability in India, and develop the ability to analyze financial statements based on qualitative characteristics, including an overview of business responsibility reporting and segment reporting as per AS 17
CO2	<ul style="list-style-type: none">• Explain the methods and accounting treatments involved in the alteration of share capital, internal reconstruction, and capital reduction, and prepare revised and reduced balance sheets accordingly.
CO3	<ul style="list-style-type: none">• Apply the principles of Accounting Standard 21 (AS 21) for holding company accounts, including treatment of capital and revenue profits, cost of control, mutual holdings, unrealized profits, asset revaluation, and prepare consolidated balance sheets..
CO4	<ul style="list-style-type: none">• Acquire the knowledge on the regulatory framework governing banking companies, including RBI's prudential norms, asset classification, provisioning under Basel III
CO5	<ul style="list-style-type: none">• Prepare the accounting procedures for life insurance companies, including claims computation and preparation of financial statements, and gain foundational knowledge of the Insolvency and Bankruptcy Code with focus on Corporate Insolvency Resolution Process (CIRP).

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	International Financial Reporting Standards [IFRS] – Meaning and Importance – Objectives, Applicability of IFRS in India. Financial Statements – Meaning, Objectives, Qualitative characteristics [Understanding, Relevance, Comparability, Reliability, true and fair view] of financial reporting information – Benefits of Financial reporting- Overview of Business Responsibility and Sustainability Reporting. Introduction to AS 17- Segment Reporting- Simple problems.	12	CO1
2	Alteration of Share Capital [Consolidation, Sub-division, conversion of shares into stock and vice versa], Accounting treatment for Internal Reconstruction and Reduction of Capital. Preparation of revised and reduced Balance sheet.	12	CO2
3	Holding Company Accounts AS 21 – Capital profits and Revenue profits – Cost of control– Non controlling interest – Mutual Owings – Unrealized profit on stock – Revaluation of assets and Liabilities - Bonus issue out of pre-acquisition profits & Post acquisition profits, issue of dividend out of pre-acquisition profits & Post acquisition profits - Preparation of Consolidated Balance sheets.	12	CO3
4	Accounting for Banking Companies – RBI's Prudential Accounting Norms - Classification of Assets and provisioning [Basel III Norms] – Accounting for Rebate on Bills discounted – Preparation of Profit and Loss Account and Balance Sheet [as per 3 rd Schedule of the Banking Regulation Act, 1949].	12	CO4
5	Accounting for Insurance Companies- Computation of claims payable- Preparation of Revenue account, Profit and Loss Account and Balance Sheet [Life insurance companies only] Basics of Insolvency and Bankruptcy Code- Corporate insolvency resolution process [CIRP]	12	CO5

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)

REFERENCE BOOKS:

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

FOURTH SEMESTER

CORE - X

Course Title: COMPANY LAW

Course Code:	Credits	:4
L:T:P:S:0:5:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To understand the legal framework governing the formation, management, and dissolution of companies under relevant corporate legislation.
- To analyze the rights, duties, and liabilities of company stakeholders, including directors, shareholders, and auditors.
- To describe the roles, responsibilities, and legal duties of directors, promoters, and key managerial personnel.

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

CO1	<ul style="list-style-type: none">• Explain the legal framework of the Companies Act 2013, distinguish between different forms of business entities (including new categories under the Act and LLPs), and apply the procedures and doctrines governing company formation, memorandum, and articles of association..
CO2	<ul style="list-style-type: none">• List out the types and contents of prospectuses, legal implications of misstatements, procedures for issue and allotment of securities, and regulatory requirements for listing and disclosure in capital markets.
CO3	<ul style="list-style-type: none">• Identify the classification and types of share capital, regulatory framework for issue and transfer of shares, borrowing powers of companies, and the nature and types of debentures, including distinctions from shares.
CO4	<ul style="list-style-type: none">• Outline the role, appointment, powers, duties, and rights of auditors, including qualifications and disqualifications, and different types of audits (statutory, cost, internal) and gain an overview of the National Financial Reporting Authority (NFRA)—its role, powers, and significance in regulating auditing and accounting standards.
CO5	<ul style="list-style-type: none">• Describe the types and procedures of company meetings, membership rights and liabilities, and the modes and processes involved in winding up a company

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p>Introduction- The Companies Act 2013 – Applicability Definition of Company – Characteristics – Kinds of Companies [including key amendments such as One person company, Small company, Dormant company, Associate company, Producer company], Introduction to Limited Liability Partnership – Distinction between LLP and Company. Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – promotion and commencement Memorandum of Association [MoA] & Articles of Association [AoA] - Doctrine of Constructive Notice- MoA Clauses - Alteration - Doctrine of Ultra Vires AoA – Contents –Alterations – Doctrine of Indoor Management – Distinction between MoA & AoA.</p>	12	CO1
2	<p>Prospectus –contents – Shelf Prospectus - Red herring prospectus – Abridged Prospectus- Golden rule of Legacy- Mis-statement in prospectus and their consequences Issue of securities- Public offer and private placement- Dematerialization & Dematerialization of securities- Allotment of Securities- Legal provisions governing allotment- Effect of irregular allotment- Share certificate and importance – Overview of Listing of securities and Listing , Obligatory and Disclosure Requirements [LODR]</p>	12	CO2
3	<p>Share Capital – Classification – Kinds of shares – Issue of shares at a premium, Prohibition of issue of shares at discount – Issue of sweat equity shares- Buy Back - Transfer and Transmission of shares- Procedure for transfer- Grounds for transmission- Distinction between transfer and transmission. Borrowing- Power of Company to borrow – Types of borrowing – <i>Ultra Vires</i> Borrowing – Debenture – Definition – Types – Difference between Debentures and Shares.</p>	12	CO3
4	<p>Company management – Appointment of Key managerial personnel- Directors – Independent Directors – Women directors – DIN (Director Identification Number) – Disqualification –Maximum no. of directorship- duties – vacation – Resignation – Removal – Annual KYC of Directors [DIR-3 KYC] Dividend – Definition – Interest & Dividend- Types of Dividend- Provisions relating to declaration of dividend. Books of accounts – Legal Provisions- Financial year- Financial Statements – Annual Return –Statutory books – Auditor – Qualification & Disqualification – Appointment – Powers and duties – Rights- Audit as per Companies Act – Statutory, Cost audit, Internal audit – Overview of National Financial Reporting Authority [NFRA].</p>	12	CO4

5	Meeting- Annual General Meetings - Extra Ordinary General Meeting – Board meeting –Virtual meetings- Notice – Quorum- Chairman of the meeting - Proxy - Voting and Poll -Resolution types – Minutes - Member of a company –Modes of acquiring membership – Cessation of membership- Rights and liabilities of members. Winding up – Modes of winding up – Voluntary Liquidation process.	12	CO5
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TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

FOURTH SEMESTER

CORE - XI

Course Title: PRINCIPLES OF MARKETING

Course Code: L:T:P:S:0:5:0:0	Credits :4 CIA Marks :50
Exam Hours: 3	ESE Marks :100

LEARNING OBJECTIVES:

- To understand the core concepts and functions of marketing, including market segmentation, targeting, positioning, and the marketing mix (4Ps).
- To gain knowledge on the consumer behaviour and market trends to develop effective marketing strategies for various products and services.
- To apply marketing principles to real-world business scenarios and strategic decision-making exercises.

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

CO1	<ul style="list-style-type: none">Describe the core functions of marketing, including exchange functions (buying, selling, risk-taking), physical supply functions (transportation, storage), and facilitating functions (financing, market information, standardization).
CO2	<ul style="list-style-type: none">Understand the components of the marketing environment, including micro and macro factors, and analyze their impact on marketing strategies.
CO3	<ul style="list-style-type: none">Analyse the stages of the product life cycle and apply them to business strategies during pre- and post-introduction phases and describe product mix strategies and pricing policies and methods used in marketing decisions.
CO4	<ul style="list-style-type: none">Explain the importance of distribution channels and factors influencing their selection and identify the kinds of promotion mix and factors affecting their choice
CO5	<ul style="list-style-type: none">Explore recent marketing trends such as virtual marketing, green marketing, digital marketing, affiliate marketing, social media marketing, and the impact of AI and IoT on marketing.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to marketing – Meaning – Definition – Functions of Marketing-Functions of Exchange, Function of Physical Supply, Facilitating Functions – Role & Importance of Marketing – Orientation of Marketing Concepts-Production, Sale, Customer, Societal - Classifications of Markets.	12	CO1
2	Marketing Environment – Micro Environment -Suppliers, Marketing Intermediaries, Customers, Competitors, Public- Macro Environment-Demographic, Economic, Political and legal, Social and Cultural, Physical, Technological.	12	CO2
3	Market Segmentation – Concept – Benefits – Basis and Levels. Marketing Mix- Meaning – Elements of Marketing Mix- Product, Price, Promotion, Distribution Product Life Cycle –Stages and applications in business [Pre and Post introduction] Product Mix – Pricing Policy & Methods.	12	CO3
4	Channels of Distribution – Importance – Selection of Distribution Channel – Importance of logistics and supply chain. Promotion Mix- Kinds & Factors affecting Promotion Mix Advertisement – Objectives – Kinds & Benefits – Sales Promotion & Personal Selling.	12	CO4
5	Consumer Behaviour – Factors influencing consumer behavior – consumer buying decision process – Buying Motives – Overview of Consumerism and Consumer Protection Act, 2018 Recent trends – Virtual marketing, Green marketing, Digital marketing, Affiliate marketing, Social media marketing, Role of Artificial Intelligence and IoT in marketing	12	CO5

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p>Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit. Audit Engagement and Planning- Audit programme – Audit Documentation- Audit evidence– Audit notebook- Audit working papers.</p> <p>Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system.</p> <p>Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic audit-Corporate Governance audit- Social audit.</p>	12	CO1
2	<p>Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of Financial statements, SA 230- Audit documentation, SA 300- Planning an audit of Financial statements.</p>	12	CO2
3	<p>Company Auditor- Qualification and disqualification - Appointment of auditors – ceiling on the number of Auditor ship - Removal/ Resignation of auditor – Remuneration - Auditors lien – Rights, powers and Duties of auditors- Branch audit, Joint audit- CARO requirements.</p>	12	CO3
4	<p>Audit of items of financial statements- Sale and service income, other income [Interest, rent, dividend, Net gain/ loss on sale of investments etc.], Purchases, employee benefit expenses, Finance cost, Depreciation and amortization, Other operating and Non-operating expenses.</p> <p>Audit of share capital, reserves and surplus, Long term borrowings, Short term borrowings, Current liabilities and provisions, Property, plant and equipment, Loans and advances, Investments (Current and Non-Current), Current assets</p>	12	CO4
5	<p>Audit Report – Preparation and Presentation- Basic elements- SA 700- Forming an opinion and reporting on financial statements, Types of Opinion- Modified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion. SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors’ report- An overview of Independent auditor’s report and its presentation.</p>	12	CO5

TEXT BOOKS:

1. Agarwal, O. P. (2014) Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5142-848-0)
2. Kumar, Pavan K. C. H. (2013) CA-IPCC Auditing and Assurance. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2199-830-7)
3. Saxena., Appannaiah., & Reddy. (2010) Auditing-I (Including Skill Development). Himalaya Publishing House, India. (ISBN: 978-93-5024-039-7)
4. Pagare, Dinkar. (2020). Principles and Practice of Auditing. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-170-7)
5. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2020) A Hand Book of Practical Auditing, 15th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2192-041-4)

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

FOURTH SEMESTER
GENERIC ELECTIVE IV

Course Title: BUSINESS STATISTICS AND OPERATIONS RESEARCH II

Course Code:	Credits :3
L:T:P:S:0:5:0:0	CIA Marks : 50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To understand and apply dynamic programming and decision analysis techniques to solve sequential and multi-stage decision problems
- To formulate real-world problems into mathematical models and use appropriate operations research techniques to solve them
- To integrate operations research techniques with other business functions

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

CO1	<ul style="list-style-type: none"> • Define and understand the concept and components of time series data and explain the significance of trend, seasonal, cyclical, and irregular variations
CO2	<ul style="list-style-type: none"> • Apply methods like Laspeyres, Paasche, Fisher’s Ideal Index, and Consumer Price Index (CPI).
CO3	<ul style="list-style-type: none"> • Understand fundamental probability concepts including outcomes, events, and sample space and solve problems involving independent and dependent events.
CO4	<ul style="list-style-type: none"> • Formulate a transportation problem from a real-world scenario • Analyze optimal transportation plans and make strategic decisions based on the results.
CO5	<ul style="list-style-type: none"> • Interpret strategic outcomes from game theory models to propose effective solutions for competitive and cooperative operations challenges.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Time Series Analysis – Trend – Seasonal Variation – Cyclical variations	12	CO1
2	Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index	12	CO2
3	Probability – Addition and Multiplication Theorem – Conditional probability – Baye’s Theorem (without proof) – Simple problems	12	CO3
4	Assignment and Transportation Problems	12	CO4
5	Game Theory - Games with saddle – Dominance – Graphical Method	12	CO5

TEXT BOOKS:

1. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
2. R. Vittal – Business mathematics & statistics – Margham Publications
3. Vohra, N. D. (2012). *Operations research: A managerial approach* (2nd ed.). McGraw-Hill Education.

REFERENCE BOOKS:

1. Carter, M. W., & Price, J. H. (2010). *Operations research: A practical introduction*. Pearson Prentice Hall.
2. Gupta, P. K., & Hira, D. S. (2014). *Operations research: Theory and applications* (4th ed.). S. Chand & Company.
3. Hillier, F. S., & Lieberman, G. J. (2021). *Introduction to operations research* (10th ed.). McGraw-Hill Education.
4. Poonia, M. L. (2014). *Fundamentals of operations research*. Laxmi Publications.

**FIFTH SEMESTER
CORE - XIII**

Course Title: COST ACCOUNTING

Course Code:	Credits :4
L:T:P:S: : 0:6:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To develop understanding on the contemporary cost concept and rational approach towards cost systems and cost ascertainment..
- To provide knowledge about various methods of cost determination under specific situations
- To acquire the ability to use information determined through cost accounting for decision making purpose.

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

CO1	<ul style="list-style-type: none"> ➤ List the objectives of cost accounting and the requirements of installing a costing system and the stages in installation ➤ Classify costs as per CAS-1 and prepare cost sheets for product costing
CO2	<ul style="list-style-type: none"> ➤ Understand techniques of material control including perpetual inventory system, ABC analysis, Economic Order Quantity (EOQ) and estimate maximum, minimum, and reordering levels for inventory management. ➤ Apply pricing methods for material issues, focusing on FIFO and weighted average methods.
CO3	<ul style="list-style-type: none"> ➤ Understand different methods of remuneration including time rate, piece rate, and incentive schemes (Taylor's, Merrick's, Halsey, Rowan). ➤ Measure and analyze labour turnover with its causes and types.=
CO4	<ul style="list-style-type: none"> ➤ Learn the principles of overhead accounting including allocation, apportionment, and reapportionment with relevant methods. ➤ Compute overhead absorption rates based on different bases (direct material cost, direct wages, prime cost, labour hours, machine hours).
CO5	<ul style="list-style-type: none"> ➤ Outline the procedure involved in computing Job, Batch and Contract Costing ➤ Analyze the meaning and features of process costing with its advantages and disadvantages

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p>COST ACCOUNTING Definition, meaning, scope, objectives, Significance- Relationship between Financial, Cost, Management Accounting – Terminology- Cost unit, Cost centre, Cost object, Cost driver. Classification of cost [CAS-1] - Elements of Cost and Preparation of Cost Sheets, responding to Cost sheet and Tenders [Financial bid] Overview of integrated and non-integrated accounts - Reconciliation between Cost accounting records with Financial books.</p>	12	CO1
2	<p>MATERIAL COST [Introduction to CAS 6] Material control system- Objectives & requisites, elements of material control- Terminology- Bill of material, Purchase requisition, Material requisition note, Stores record & Ledger- Purchase order- Goods received note- Bin card. Techniques of Material Control – Perpetual inventory system, ABC Analysis, JIT Computation of Economic Ordering Quantity, Estimation of Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, Weighted average methods only).</p>	12	CO2
3	<p>EMPLOYEE/ LABOUR COST [Introduction to CAS 7] Classification of labour costs, Time Keeping – Time booking – Methods of Remuneration – Time Rate System – Piece rate system - Incentive schemes – Differential piece rate (Taylor’s, Merrick’s,) Premium Bonus plans (Halsey, Halsey Weir, Rowan Plans only) Labour turnover – Meaning, causes, Measurement of labour turnover (Addition, Separation, Replacement, Flux)- Treatment of specific items of employee cost (Supervisors salary/ Foreman’s salary, Statutory Bonus, Leave travel assistance, Night shift allowance, Fringe benefits, Holiday wages & Attendance bonus, Employer’s contribution towards retirement) Computation of employee cost, Cash required for payment of wages- Treatment of idle time and over time.</p>	12	CO3
4	<p>OVERHEADS [Introduction to CAS 3] Definition of Overhead, Meaning, Classification, Overhead Accounting – Allocation, Apportionment & Reapportionment and its methods Absorption of Overheads – Computation of overhead recovery rates Direct Material cost, Direct wages, Prime cost, Direct Labour Hour, Machine Hour) Machine Hour Rate- Simple and Comprehensive Machine Hour Rate.</p>	12	CO4
5	<p>METHODS OF COSTING Job Costing- Preparation of Job cost sheet and Job cost ledger Batch Costing- Computation of Economic Batch Quantity only Contract Costing – Preparation of Contract ledger, Contractee’s account only Process Costing – Normal loss and abnormal loss (Excluding Inter process profit and Equivalent production) Service Costing- Transport and Cinema theatre only.</p>	12	CO5

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

**FIFTH SEMESTER
CORE - XIV**

Course Title: PRINCIPLES OF FINANCIAL MANAGEMENT

Course Code:	Credits :4
L:T:P:S: 0:5:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To acquaint students with the techniques of financial management and their applications for business decision making.
- To evaluate the capital budgeting process and risk analysis in capital budgeting
- To develop an ability to make certain important decisions relating to capital budgeting, cost of capital, capital structure, and working capital management for effective utilization of resources.

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

CO1	<ul style="list-style-type: none"> • Demonstrate understanding of capital structure, its source and leverage concepts. • Mention the objectives, Need and importance of financial management.
CO2	<ul style="list-style-type: none"> • Explain the Nature and Importance of Capital Budgeting & Solve the given problems on capital budgeting and investment decision.
CO3	<ul style="list-style-type: none"> • Describe the relative merits of various sources of raising capital. Recall various cost to be considered in computing cost of capital. • Compute cost of individual source of capital and also their overall averages based on specific information.
CO4	<ul style="list-style-type: none"> • Explain the concept of dividend policy, its relevance and various models associated with dividend policy. • Analyze the Dividend Models proposed by Walter's, Gordon's, M.M. Hypothesis.
CO5	<ul style="list-style-type: none"> • Elucidate the Nature of and types of Working Capital • Determine the factors affecting working capital requirement and calculation of working capital based on given information.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management - Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Leverage concept – computation of Financial, Operating and Combined leverage, EBIT – EPS Analysis [Problems]	12	CO1
2	Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period, Discounted Pay Back– Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR), Profitability Index, Sensitivity Analysis – Risk Analysis, Decision Tree Analysis. [Problems]	12	CO2
3	Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – Weighted Average cost of capital (WACC) [Problems]	12	CO3
4	Dividend policies – Factors affecting dividend policies - Dividend Models (Walter's, Gordon's, Modigliani Miller Hypothesis only. [Problems]	12	CO4
5	Working capital – components of working capital – working capital operating cycle – Factors influencing working capital –Forecasting of working capital requirement. [Problems]	12	CO5

TEXT BOOKS:

1. Pandey, I. M. (2021) Financial Management. 25th Ed. Pearson Education, New Delhi, India. (ISBN: 978-93-9057-725-5)
2. Berk, Jonthan., & Demarzo, Peter. (2016) Financial Management. Pearson Education, New Delhi, India. (ISBN: 978-93-3257-650-6)
3. Rustagi, R. P. (2020) Taxmann's Fundamentals of Financial Management. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9012-836-5)
4. Chandra, Prasanna. (2019) Financial Management, Theory and Practice. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-652-6)
5. Chandra, Prasanna. (2020) Fundamentals of Financial Management. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-126-1)

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

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**FIFTH SEMESTER
CORE - XV**

Course Title: INCOME TAX LAW, THEORY AND PRACTICE I

Course Code:	Credits :4
L:T:P:S: 0:6:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To understand the fundamental concepts of the Income Tax Act, including residential status, incidence of tax, exempt incomes, and the classification of income under various heads.
- To compute taxable income from salary, house property, and profits and gains from business or profession, applying relevant sections, deductions, and allowances as per the Income Tax Act.
- To gain knowledge about the administrative framework of income tax in India.

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

CO1	<ul style="list-style-type: none"> • Define the term Income, Person, Assessment Year, Previous Year, Assesses. • Describe the provisions connected with Residential status of Individual, Firm & Company. • Explain the bases for computation of Agricultural Income
CO2	<ul style="list-style-type: none"> • Explain the meaning of Salaries under Income Tax Act 1961 and apply the provisions to solve problems.
CO3	<ul style="list-style-type: none"> • Discuss House Property income under Income Tax Act 1961 and apply the provisions to solve problems.
CO4	<ul style="list-style-type: none"> • Describe the meaning of Business and profession and their profit and Gains under Income Tax Act 1961 and apply the provisions to solve problems
CO5	<ul style="list-style-type: none"> • Analyze the role of Income Tax Authorities and explain in detail on PAN

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Income Tax Act 1961 – Definition – Income, Person, Assessee, Assessment Year and Previous Year - Residential Status [Sec. 6] – Incidence of Tax [Sec. 5] – Incomes exempt from Tax [Sec. 10]- Heads of income [Sec. 14]- Gross Total income [Sec.80B (5)]- Agricultural income and its impact on income tax computation.	12	CO1
2	Salaries- Basic elements of salary- Definition [Sec.17(1)]– Basis of charge [sec. 15]- Tax treatment of Provident Fund, Gratuity, Leave salary encashment, Commutation of pension, Allowances, Perquisites, Profit in lieu of salary Sec.17(3) – Deduction under Sec.16 - Computation of income from salary	12	CO2
3	House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec23(2)(a)] -Unoccupied property [Sec23(2)(b)]- Deductions from house property [Sec. 24] – Recovery of unrealized rent and arrears rent [Sec. 25 A]– Treatment of Loss from house property under various circumstances.	12	CO3
4	Meaning of business and Profession- Chargeability [Sec.28]- Computation of profits and gains of business and profession – Admissible deductions [Sec. 30, 31] – Specific Disallowances – Depreciation [Sec.32] – Treatment of Loss under business and profession.	12	CO4
5	Central Board of Direct Taxes [CDBT] – Powers of Board, Income tax authorities – Role and Powers – Types of Assessment [Self-Assessment, Best Judgement Assessment, Scrutiny and Re-assessment] - Procedure for assessment – PAN (Permanent Account Number).	12	CO5

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhania, Vinod K., & Singhania, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)Reddy, T.

S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

REFERENCE BOOKS:

1. Singhanian, Vinod K., & Singhanian, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.
3. Ahuja, Girish., & Gupta, Ravi. (2021) Practical Approach to Direct & Indirect Taxes. Commercial Law Publishers, India. (ISBN: 978-93-9030-368-7)

Note: Latest edition of the books to be referred

FIFTH SEMESTER
MULTI-DISCIPLINARY ELECTIVE/OPEN ELECTIVE (A)

Course Title: ECONOMIC AND CORPORATE LAWS

Course Code:	Credits :4
L:T:P:S: 0:6:0:0	CIA Marks :50
Exam Hours:3	ESE Marks :50

LEARNING OBJECTIVES:

- To learn about the legal aspects of forming, managing, and dissolving companies.
- To identify the regulatory compliance and understand the consequences of non-compliance.
- To gain comprehensive knowledge of Intellectual Property Rights and the Right to Information Act.

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

CO1	➤ Gain knowledge about the board and regulatory structure, including the roles of the Central Government, Reserve Bank of India, and adjudicating authorities under FEMA.
CO2	➤ Apply the knowledge to help organizations maintain effective internal controls and compliance programs against money laundering risks.
CO3	➤ Understand the key definitions related to benami transactions, benamidar, and property under the Act and Comprehend the prohibition on benami transactions and its impact on property ownership and recovery rights
CO4	<ul style="list-style-type: none"> ➤ Gain insight into the prohibition of anti-competitive agreements and their impact on market fairness. ➤ Analyze the prohibition of abuse of dominant position and how it protects competitive markets.
CO5	➤ Understand the meaning, scope, and importance of Intellectual Property Rights (IPR) in the Indian legal context and analyze how IPR laws promote innovation, creativity, and fair competition, and how RTI supports transparency and accountability in governance.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Foreign Exchange Management Act, 1999: Introduction, Board structure of FEMA, Definitions, Regulation & Management of Foreign Exchange, Contraventions & Penalties – Procedure for Compliance	12	CO1
2	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the offence of Money Laundering, Obligations of Banking Companies, Financial Institutions and Intermediaries or a person carrying on a designated business or profession, Adjudication authorities & Procedures	12	CO2
3	The Benami Transactions (Prohibition) Act, 1988 Definitions – Prohibition of Benami Transactions - Prohibition of the right to recover property held benami - Prohibition of the right to recover property held benami - Prohibition on re-transfer of property by benamidar – Adjudication Authorities – Penalties & Prosecution	12	CO3
4	Competition Act, 2002 Definitions - Prohibition of agreements- Prohibition of abuse of dominant position – Regulation of Combinations- Enforcement Mechanisms. Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy – Adjudication- Authorities – Penalties & Prosecution	12	CO4
5	Intellectual Property Rights in India Copyright Act 1957 – Meaning – Copyright Authorities – Infringement of Copyright – The Trade and Merchandise Marks Act 1958 – Uses of Trademarks and Registered Users – The Patents Act 1970 –Rights of Investor- The Designs Act 1911- Miscellaneous. Right to Information Act 2005 – Application – Mode of payment – Appeal to the commission	12	CO5

TEXT BOOKS:

1. Dr. J. Jayasankar, Corporate Laws Margham Publications, Chennai.

REFERENCE BOOKS:

1. Bare Acts
2. Corporate Laws, Taxman, (latest).
3. S. Santhakumar's – Introduction to Environmental Law, – Lexis Nexis

Note: Latest edition of the books to be referred

FIFTH SEMESTER
MULTI-DISCIPLINARY ELECTIVE/OPEN ELECTIVE (B)

Course Title: OFFICE MANAGEMENT

Course Code:	Credits :4
L:T:P:S:0:6:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To grasp the core concepts of office management, including its functions, importance, and relationship with other departments.
- To Learn about different office systems, including record keeping, filing, and data management.
- To organize and prioritize tasks, manage time effectively, and contribute to a positive work environment.

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

CO1	<ul style="list-style-type: none"> • Analyze and Describe the importance of Front Office Management and relevance of Virtual offices
CO2	<ul style="list-style-type: none"> • Explain the Success Rules for Office Managers • Describe the Ten Commandments of office Management
CO3	<ul style="list-style-type: none"> • Apply Principles Office Accommodation & Landscaping • Understand the importance of Lighting and workplace Ambience
CO4	<ul style="list-style-type: none"> • Elaborate the importance of office systems and procedures • Explain effective usage of office machines and equipment • Design and use office forms for better control
CO5	<ul style="list-style-type: none"> • Explain the importance of record keeping • Demonstrate filing procedure for Modern office management and control

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	MODERN OFFICE AND ITS FUNCTIONS: Introduction — Meaning of Office — Office Work — Office Activities — The Purpose of an Office — Office Functions — Importance of Office — The Changing Office — The Paperless Office — Virtual Office	12	CO1
2	OFFICE MANAGEMENT : Management — Principles of Management — Office Management — Elements of Office Management — Functions of Office Management — Office Manager — Success Rules for Office Managers — The Ten Commandments — Functions Office Management.	12	CO2
3	OFFICE SPACE & ENVIRONMENT MANAGEMENT: Introduction — Principles — Location of Office — Office Building — Office Layout — Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout.-Office Lighting — Types of Lighting Systems — Designing a Lighting System— Benefits of Good Lighting in Office — Ventilation — Interior Decoration— Furniture — Freedom from Noise and Dust — Safety from Physical Hazards — Sanitary Requirements — Cleanliness — Security — Secrecy.	12	CO3
4	OFFICE SYSTEMS AND PROCEDURES: The Systems Concept — Definitions — Systems Analysis — Flow of Work — Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated OFFICE MACHINES AND EQUIPMENT: Objects of Mechanization — The Criteria for Selection — Types of Office Machines — Miscellaneous Machines OFFICE FORMS — DESIGN, MANAGEMENT AND CONTROL: Office Forms — Control — Forms Designing — Form Sets — Continuous Stationery.	12	CO4
5	RECORDS MANAGEMENT: Records — Importance of Records — Records Management — Filing — Essentials or Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralized vs. Decentralized Filing — Indexing — Types of Indexing — Selection of Suitable Indexing System — The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme — Modern Tendencies in Records Making	12	CO5

TEXT BOOKS:

1. P.K. Ghosh, "Office Management", Sultan Chand & Sons. New Delhi
2. R.K. Chopra, Office Management, Himalaya Publishing House

REFERENCE BOOKS:

1. Chhabra, T.N., Modern Business Organisation, New Delhi, Dhanpat Rai& Sons.
2. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi XXXXX

Note: Latest edition of the books to be referred

CO5	3	3	3	3	3	3	3	3	3	3
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CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E- Commerce; Broad Goals of Electronic Commerce; Main Components of E- Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities; Process of E-Commerce; Types of E-Commerce; Role of Internet and Web in E-Commerce	12	CO1
2	E-commerce business models and concepts, The internet and World Wide Web: Ecommerce Infrastructure E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web : Features, Role of Automation & Artificial Intelligence in E- Commerce	12	CO2
3	Building an ecommerce web site, Security and payment Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment	12	CO3
4	E-commerce marketing concepts, Online retailing and services Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online - Online financial services, Online Travel Services, Online career services	12	CO4
5	Social networks, auctions & Implementation of E-commerce. Social networks and online communities, online auctions, E-commerce portals	12	CO5

TEXT BOOKS:

1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI

REFERENCE BOOKS:

1. Agarwala , K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan
2. Frontiers of E-Commerce Ravi Kalkota , TM
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning India

Note: Latest edition of the books to be referred

FIFTH SEMESTER
MULTI-DISCIPLINARY ELECTIVE/OPEN ELECTIVE (D)

Course Title: MARKETING OF SERVICES

Course Code:	Credits :4
L:T:P:S:0:6:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To know the core concepts, characteristics and the factors contributing to the growth of the service economy.
- To understand how services differ from goods and how these differences impact marketing strategies.
- To develop effective customer relationship management (CRM) strategies to enhance service quality, build customer loyalty, and improve overall business performance.

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

CO1	<ul style="list-style-type: none"> • Understand the meaning and definition of Service Marketing and its role in modern economies
CO2	<ul style="list-style-type: none"> • Explain the Factors influencing Consumer Behaviour for various services & Discuss the Service Quality dimensions
CO3	<ul style="list-style-type: none"> • Describe the Service Delivery Process and Illustrate the Customer Retention Strategies & its Benefits
CO4	<ul style="list-style-type: none"> • Discuss the Strategic Issues in Services Marketing & importance of Segmentation, Targeting and Positioning
CO5	<ul style="list-style-type: none"> • Gain insights into customer relationship management and retention strategies as critical components of service marketing success.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	INTRODUCTION TO SERVICE MARKETING Meaning, Definition, Characteristics, Components, 7p's of Service Marketing-Classification of Service Marketing, Factors Leading to a Service Economy.	12	CO1
2	SERVICE CONSUMER BEHAVIOUR Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions	12	CO2
3	THE SERVICE DELIVERY PROCESS- Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits	12	CO3
4	STRATEGIC ISSUES IN SERVICE MARKETING Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services- How to Create a positioning Strategy, Developing and maintaining Demand and Capacity.	12	CO4
5	CHALLENGES OF SERVICE MARKETING- Marketing Planning for Services, Developing and Managing the Customer Service Function, Developing and Maintaining Quality of Services	12	CO5

TEXT BOOKS:

1. GovindApte, Services Marketing, Oxford University Press India
2. L . Natarajan, Services Marketing, Margham Publications, Chennai

REFERENCE BOOKS:

1. Valarie. A. Zeithaml, Service Marketing, Tata Mc Graw Hill.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia.
3. Helen Woodruff, Services Marketing, Macmilan India Limited

Note: Latest edition of the books to be referred

FIFTH SEMESTER

DISCIPLINE SPECIFIC ELECTIVE I ENTREPRENEURSHIP COURSE I (A)

Course Title: INDUSTRIAL LAW

Course Code:	Credits	:4
L:T:P:S:0:5:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To equip the students with knowledge and understanding of legal frameworks governing employer-employee relations, industrial disputes, and social security.
- To comprehend the categorization of different labor legislations and their relationship with constitutional provisions. .
- To summarize the important provisions of social security legislations.

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

CO1	<ul style="list-style-type: none"> • Deliberate the details of various welfare, Safety and Health measures available to workers in a factory • Explain the Working hours of Adults, Holiday rates, Employment of young persons, employment of women.
CO2	<ul style="list-style-type: none"> • Discuss procedure for Registration of Trade Unions and to understand the need for raising General Funds • Elaborate the Immunity from civil and criminal liability and penalties and procedures and explain the components of Minimum wages &, Fixation and revision of wages.
CO3	<ul style="list-style-type: none"> • Identify and explain the authorities under the Act (e.g., Works Committee, Conciliation Officer, Labour Court, Industrial Tribunal) and their roles and duties in resolving disputes.
CO4	<ul style="list-style-type: none"> • Deliberate the Nature and scope, definitions, rules of ‘The workmen’s compensation Act 1923 • Explain the rules and legal framework governing workmen’s compensation and the employer's liability
CO5	<ul style="list-style-type: none"> • Explain the importance of Social Security Schemes and the Role of Employer and Employee as per The Employees Provident Fund Act 1952 • Brief the Eligibility & Coverage of ESI & Benefits of the ESI Act, 1948

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	The Factories Act 1948: Preliminaries and definition- hazardous process- Approval, Licensing and Registration of factories, Occupier- its duties, Inspecting Staff- powers of inspecting staff, certifying surgeons, appointment and duties. Provisions of Health and Safety, welfare, working hours of adults, women and young person wages, Holidays. Employment of women and young person.	12	CO1
2	Trade Union Act 1926: Definition, registration of trade union, cancellation, Re- registration of union. Rights and liabilities of trade union. Funds for political purpose, General funds, Immunity from civil and criminal liability. The Minimum Wages Act 1948: The Minimum Wages Act 1948- Interpretation- minimum wages- Procedure for fixing wages- committee and advisory boards- wages in kind- payment of Minimum Wages.	12	CO2
3	The Industrial Disputes Act 1947: Definition- objectives- Authorities under the Act- Duties- strike- definition- Types- public utility service- non- public utility service- provisions- Lock-out- Definition- Provision Lay-off and Retrenchment- Difference between: Lockout / layout, Lockout / Retrenchment, Lockout / closure.	12	CO3
4	The Workmen's Compensation Act 1923: Nature and Scope- definition- Rules regarding workmen's compensation- Meaning of accident- Amt. of compensation: permanent, partial and temporary disablement.	12	CO4
5	Employee's Provident Fund Act 1952- Definition- Scope, Nature and Objects- Coverage Provisions regarding contribution to the fund- Advances/ Withdrawals from PF. Employee's State Insurance Act 1948 : Meaning- Purpose- Contribution- Powers and Functions- Benefits- Disputes and Claims.	12	CO5

TEXT BOOKS:

1. Kapoor, N.D, Mercantile Law including Company Law and Industrial Law, SultanChand and Sons.
2. Mercantile law: M.C. Shukla

REFERENCE BOOKS:

1. Hand book of Mercantile Law: E. Venkatesan
2. Labour legislation in India: R. N. Bose

Note: Latest edition of the books to be referred

FIFTH SEMESTER

DISCIPLINE SPECIFIC ELECTIVE I ENTREPRENEURSHIP COURSE I (B)

Course Title: CONSUMERISM & CONSUMER PROTECTION

Course Code:	Credits	:4
L:T:P:S:0:5:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To understand the nature of consumers and consumerism
- To know how consumers are exploited and to familiar with consumer rights and duties
- To learn about Consumer Protection Act and to gain insights into consumerism in India.

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

CO1	• Understand the nature of consumer. Identify the concepts and importance of consumerism.
CO2	• Analyze the causes of consumer exploitation and find the reasons for consumer exploitation
CO3	• Elaborate the consumer rights with its different types. Analyze the duties of consumer.
CO4	• Critically appraise the consumer Protection Act. Make an appraisal on the consumer dispute redressal system.
CO5	• Evaluate the recent trends in consumerism and suggest to overcome the difficulties faced by the Indian consumers.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Consumers Meaning of Consumers-Customers-Consumer Movements – Historical Perspectives -Concept of Consumerism – Need and Importance.	12	CO1
2	Consumer Exploitation Meaning, Causes of Consumer Exploitation-Forms of Consumer Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.	12	CO2
3	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – (Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education)-Duties of Consumers.	12	CO3
4	Consumer Protection Act 1986 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Procedure.	12	CO4
5	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism -Problems Faced by Consumers in India.	12	CO5

TEXT BOOKS:

1. Consumerism – strategies and tactics – Premavathy and MohiniSethi, CBS Publication
2. Consumer Protection Act – G B. Reddy and BaglekarAkash Kumar, E Book
3. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.

REFERENCE BOOKS:

1. Sharma, Deepa (2011).Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany.
2. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. The rights of Consumer under the Consumer Protection Act 2019

FIFTH SEMESTER

DISCIPLINE SPECIFIC ELECTIVE I ENTREPRENEURSHIP COURSE I (C)

Course Title: BUSINESS ENVIRONMENT

Course Code:	Credits	:4
L:T:P:S:0:5:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To understand the nexus between environment and business and to know the Political Environment in which the businesses operate.
- To gain an insight into Social Environment and to familiarize the concepts of an Economic Environment.
- To learn the trends in Global Environment.

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

CO1	• Explain the nexus between environment and business. Understand the different environment system in Business.
CO2	• Evaluate the political environment of business in India and the provisions offered to business by the Government.
CO3	• Critically analyze the socio and cultural environment. Analyze the social responsibilities of Business.
CO4	• Discuss the factors of Economic Environment of business and examine the various economic policies in Indian business system..
CO5	• Assess the impact of technology at global level and Create a conducive environment for business to operate globally.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	An overview of Business Environment Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis	12	CO1
2	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12	CO2
3	Socio – cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.	12	CO3
4	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12	CO4
5	Technological Environment Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.	12	CO5

TEXT BOOKS:

1. C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP
4. Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

REFERENCE BOOKS:

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey.

FIFTH SEMESTER

DISCIPLINE SPECIFIC ELECTIVE I ENTREPRENEURSHIP COURSE I (D)

Course Title: DIGITAL MARKETING

Course Code:	Credits	:4
L:T:P:S:0:5:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To enhance the knowledge in Web Marketing and to know the different kinds of Advertising
- To have an understanding of dos & don'ts of social media and to understand the concepts of E-Mail marketing
- To familiarise the various types of Mobile Marketing

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

CO1	<ul style="list-style-type: none">• Explain the significance of Web Marketing
CO2	<ul style="list-style-type: none">• List out the different kinds of Advertising
CO3	<ul style="list-style-type: none">• Demonstrate the dos & don'ts of social media
CO4	<ul style="list-style-type: none">• State the effective strategies for E-mail Marketing
CO5	<ul style="list-style-type: none">• Discuss the various types of Mobile Marketing

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Web Marketing and SEO The Significance of Web Marketing, Internal Measures for SEO, Link Building, Introduction to Web Marketing Tools	12	CO1
2	Display Network Advertising on Display Networks, Image Advertising, Mobile Advertising, Video Advertising, YouTube Advertising	12	CO2
3	Social Media Advertising Creating Effective Content, Do and Dont's for Social Media, Analysing Target Audience	12	CO3
4	E-Mail Marketing Creating E-mail Campaigns, Effective strategies for E-mail Marketing	12	CO4
5	Mobile Marketing - Key Mobile Marketing Concepts, Mobile Devices, SMS Strategy, Mobile Advertising, Mobile Apps	12	CO5

TEXT BOOKS:

- 1 Seema Gupta , Digital Marketing - MCGRaw Hill
- 2 Dr.ShaktiKundu, Digital Marketing 2021

REFERENCE BOOKS

- 1.Dave Chaffey & Fiona EllisChadwick - Digital Marketing: Strategy, Implementation & Practice
2. Fundamentals of Digital Marketing – Pearson publications
- 3.Damian Ryan and Calvin Jones- Digital Marketing: Marketing Strategies for Engaging the Digital Generation

**SIXTH SEMESTER
CORE - XVI**

Course Title: MANAGEMENT ACCOUNTING

Course Code:	Credits :4
L:T:P:S:0:5:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To give an insight on the scope of management accounting and understand the various financial analysis tools.
- To identify the financial performance using different techniques for effective planning and control.
- To apply techniques in real-life managerial decision-making scenarios.

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

CO1	<ul style="list-style-type: none"> • Understand the meaning of management accounting and will analyse and interpret the financial statements • Acquire and strengthen their fundamental knowledge in management accounting concept.
CO2	<ul style="list-style-type: none"> • Interpret various accounting ratios for evaluating the financial performance and position of a business.\ • Compute and analyze key ratios under liquidity, solvency, profitability, and turnover categories, using income statements and balance sheets.
CO3	<ul style="list-style-type: none"> • Understand the objectives and importance of Cash Flow Statements as per Accounting Standard 3 (AS 3) and calculate cash from operations
CO4	<ul style="list-style-type: none"> • Define budgets and budgetary control, and explain their significance in business planning and control. • Prepare various types of functional budgets such as Material Procurement, Production, Sales, Overheads, and Cash budgets.
CO5	<ul style="list-style-type: none"> • Apply marginal costing in short-term managerial decisions such as pricing, make or buy, accept or reject orders, key factor analysis, shutdown decisions, sales mix optimization, and exploring new markets.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Management Accounting – Meaning, Objectives, Functions, Significance and Limitations – Relationship between Management Accounting, Cost Accounting & Financial Accounting. Analysis and interpretation of Financial Statements-nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.	12	CO1
2	Ratio analysis - interpretation, benefits and limitations. Classification of ratios – based on purpose, user, financial statements Computation of ratios including preparation of Income Statement and Balance sheet liquidity/ Solvency , [Current ratio, Quick ratio, Absolute liquidity ratio, Fixed Assets ratio, Debt- Equity Ratio, Proprietary ratio, Capital Gearing ratio] Profitability – Return on Capital Employed [ROCE]- Return on shareholder’s funds, Return on Equity Shareholder’s funds, Return on Total Assets, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Earnings per Share [EPS], Price – Earnings Ratio [P/E Ratio], Pay-out ratio, Retained earning ratio, Dividend yield ratio, Interest Service coverage ratio, Debt service coverage ratio Turnover – Stock turnover, Debtors turnover, Creditors turnover, Fixed Assets turnover, Working capital turnover.	12	CO2
3	Cash Flow Statement (As per AS 3) – Objectives and Importance – Calculation of Cash from Operations – Preparation of Cash flow statement [Operating, Investing and Financing activity] under Indirect method.	12	CO3
4	Budget and budgetary control- meaning, objectives, merits - Types of budgets-Preparation of Functional budgets [Material Procurement, Raw Materials Purchase Budget, Production, Production Cost Budget Sales, Overheads (Manufacturing OH, Sales OH), Cash], Fixed and flexible budgets- Introduction to Zero based budgeting [ZBB] Standard Costing – Meaning, Importance, Standard Costing Vs. Budgetary control, Advantages of Standard Costing – Computation of Material [Total, Price and Usage] and Labour [Total, Rate and Efficiency] Variances ONLY	12	CO4
5	Marginal Costing – Definition- Techniques- Cost Volume Profit Analysis - Break-Even Analysis - Break Even Chart - Differences between Absorption Costing and Marginal Costing- Determination of Cost and profit under Absorption Costing and Marginal Costing. Applications of Marginal Costing in Decision Making – Pricing Decision, Make or Buy, Accept or Reject Order, Key Factory analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.	12	CO5

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

**SIXTH SEMESTER
CORE - XVII**

Course Title: ENTREPRENEURIAL DEVELOPMENT

Course Code:	Credits :4
L:T:P:S:0:5:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To develop a comprehensive understanding of entrepreneurial concepts, skills, and practices
- To identify and evaluate business opportunities, including market analysis and feasibility studies.
- To give an insight on the more funding options for launching and scaling entrepreneurial ventures.

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

CO1	<ul style="list-style-type: none"> • Define entrepreneur, understand the several theories of entrepreneurship and recognize the entrepreneurial development in India. • Develop entrepreneurial skills among women and social entrepreneurs.
CO2	<ul style="list-style-type: none"> • Conceive new business ideas and identify project opportunities together with problems to be faced and measures to overcome it.
CO3	<ul style="list-style-type: none"> • Analyze and select the types of Entrepreneurial development agencies at state and national level and to elucidate the role played by MSME
CO4	<ul style="list-style-type: none"> • Identify the sources of finance and integrate the knowledge about government incentives, subsidies policies, tax concession to SSI units. • List out the short term and long-term incentives available to entrepreneurs.
CO5	<ul style="list-style-type: none"> • Deliberate fund raising and types of investors, angel investor. • Analyze case studies pertaining to entrepreneurship

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Entrepreneurship –Meaning – Origin, Overview of theories of Entrepreneurship, Entrepreneurial traits- Factors influencing Entrepreneurship – Contemporary entrepreneurship – Intrapreneur, Social entrepreneur, Multidisciplinary entrepreneur, International entrepreneurship, Cross border entrepreneurship. Women Entrepreneur- Role and way forward- Practical scenario. Start-ups- Difference between start up and Small business- Perfect time for start-up.	12	CO1
2	Identification of Business Opportunities- Business Idea Generation- Business plan- Formulation, Components of ideal business plan & Evaluation– Setting up of management team Incubation centers – Meaning, Role & Importance. Project formulation stages- Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report- Tools of Appraisal.	12	CO2
3	Entrepreneurial Development Agencies – Ministry of skill development and entrepreneurship [MSDE]- National Council for Vocational Education & Training [NCVET], National Skill Development Corporation [NSDC], District Industries Centre [DIC] – Entrepreneurial Development Institute [EDI], National Institute of Entrepreneurship & Small Business Development [NIESBUD] Indian Institute of Entrepreneurship [IIE], Sector Skills Council [SSC], Overview of other Central and State agencies. Micro, Small and Medium Enterprises – Definition - Policy framework and support measures – Institutional Support [MUDRA Schemes – Shishu, Kishore, Tarun, Small equity bank, Industrial Associations]	12	CO3
4	Incentives & Schemes Short Term Training Schemes/Initiatives- Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Pradhan Mantri Kaushal Kendras (PMKK), Jan Shikshan Sansthan (JSS), Capacity Building Scheme-Udaan - School Initiatives and Higher Education India- International Skill Centres (IISCs), Pre-Departure Orientation Training (PDOT), Long Term Training Schemes/Initiatives- Craftsmen Training Scheme (CTS), Crafts Instructor Training Scheme (CITS), Advanced Vocational training scheme [AVTS], Vocational training scheme for Women, STRIVE, SANKALP, Skill Loan Scheme, National Entrepreneurship Awards [NEA]	12	CO4
5	Fund raising- Types of Investors- Angel, Seed, Crowd, Venture capital, Private equity funds- Identification of ideal funding method Case study – (Uber, Zomato, Oyo, Practo, PayTM, Zerodha, Red bus, Urban clap)	12	CO5

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Gupta, C. B. (2017) Entrepreneurship – Text and Cases. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-110-3)
2. Murthy, C. S. V. (2017) Small Scale Industries and entrepreneurial Development. Himalaya Publishing House, India. (ISBN: 978-93-5273-056-8)
3. Desai, Vasant. (2019) The Dynamics Of Entrepreneurial Development And Management. Himalaya Publishing House, India. (ISBN: 978-93-5097-028-7)

Note: Latest edition of the books to be referred

**SIXTH SEMESTER
CORE - XVIII**

Course Title: INCOME TAX LAW, THEORY AND PRACTICE II

Course Code:	Credits :4
L:T:P:S:0:5:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To understand the various concepts associated with Income Tax Act.
- To enable the students to gain in depth knowledge about the Indian Taxation structure.
- To provide working knowledge on the different heads of Income and deductions and enable them to compute the total income and tax payable by an individual.

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

CO1	<ul style="list-style-type: none"> • Define Capital Assets under Section 2(14) and distinguish between various types of capital assets and determine cost of acquisition, indexed cost, and calculate short-term and long-term capital gains.
CO2	<ul style="list-style-type: none"> • Understand the chargeability of income under Section 145. • Identify and assess casual incomes (Sec. 56(2)(ib)), gifts (Sec. 56(2)(x)), dividends [Sec. 2(22)], interest on securities [Sec. 56(2)(id)], and family pension.
CO3	<ul style="list-style-type: none"> • Apply the provisions of Set off, Carry Forward of losses & Clubbing of Income under Income Tax Act 1961.
CO4	<ul style="list-style-type: none"> • Comprehend and apply deductions available under Chapter VIA, including Sections 80C to 80U.
CO5	<ul style="list-style-type: none"> • Analyze the different assessment procedures and define TDS, E>Returns & PAN. • Demonstrate proficiency in e-filing Income Tax Returns (ITR 1 to 4), including e-verification and e-assessment procedures.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset- Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]– Treatment of Loss under Capital Gains.	12	CO1
2	Income from Other Sources – Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.	12	CO2
3	Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off & carry forward and Set-off of Losses.	12	CO3
4	Deductions in respect of certain payments [Chapter VIA] – 80C, 80CCC, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U – Deduction in respect of income – Simple problems pertaining to computation of tax payable [Individuals only] Computation of Tax payable under old regime and New Regime [Sec.115BAC]	12	CO4
5	Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS - e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment- meaning and process	12	CO5

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) *Income Tax*. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhanian, Vinod K., & Singhanian, Monica. (2021) *Students' Guide to Income Tax Including GST - Problems & Solutions*. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) *Income Tax - Law and Practice*, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) *Income Tax Law and Practice*. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) *Income Tax Theory, Law and Practice*. Margham Publication, Chennai, Tamil Nadu, India.

REFERENCE BOOKS:

1. Singhanian, Vinod K., & Singhanian, Kapil. (2021) *Taxmann's Direct Taxes Law & Practice*. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) *Direct Taxes Ready Reckoner With Tax Planning*. Bharat Law House Publications, India.

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST- GST Council – Composition and Powers – GSTN – Role of GSTN in Front End and Back End Interface. Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act)	12	CO1
2	Place of supply, Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act), Important Terminologies – Harmonized System of Nomenclature [HSN], Services Accounting Code [SAC] Overview of Taxability of E-Commerce Operators and OIDAR Services, Reverse charge mechanism, E-invoicing and E-way Bill [Problems relating to Time of Supply, Place of Supply and Value of Supply]	12	CO2
3	Input Tax Credit [ITC] – Eligibility and conditions – Registration [Normal and Composition] – Persons liable for registration – Procedure for registration- Amendment of registration- Cancellation of registration - Tax invoice, Credit and Debit Notes, Accounts and Records – Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Furnishing of returns - Returns – GSTR 1- Furnishing details of outward supplies – GSTR2A & 2B, GSTR 3B, GSTR9, GSTR 9C. [Problems relating to Computation of Input Tax Credit]	12	CO3
4	Basic Concepts- Important Definitions, Territorial Waters, High Seas- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods, Procedure for Assessment of Customs duty	12	CO4
5	Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions	12	CO5

TEXT BOOKS:

1. Gupta, Vineet., & Gupta, N. K. (2019) Bharat's Fundamentals of Goods & Services Tax. Bharat Law House Publisher, New Delhi, India. (ISBN: 978-93-5139-668-0)
2. Kaparti, Amarendar. (2021) Indirect Tax Laws. Bharat Law House Publishers, New Delhi, India. (ISBN: 978-93-86921-16-1)
3. Gupta, Vineet., & Gupta, N. K. (2020) Goods and Service Tax with Customs Law - Knowledge Testers - Theory and Practical. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-190-5)
4. Saha, R. G., & Devi, Usha. (2020) GST and Customs Duty, Himalaya Publishing House, India. (ISBN: 978-93-5367-979-8)

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

SIXTH SEMESTER

DISCIPLINE SPECIFIC ELECTIVE II – EMPLOYABILITY COURSE II (A)

Course Title: HUMAN RESOURCE MANAGEMENT

Course Code:	Credits	:4
L:T:P:S:0:5:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To gain a foundational understanding of HRM principles, its role in organizational success, and its impact on employee well-being.
- To learn to align HR strategies with organizational goals and contribute to strategic decision-making.
- To understand the importance of diversity and inclusion in the workplace and develop strategies for creating an inclusive environment.

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

CO1	<ul style="list-style-type: none">Identify the core functions of HRM and the role and qualities required of an effective HR manager, with a focus on the Indian context.
CO2	<ul style="list-style-type: none">Explain recruitment sources, selection processes, and techniques such as testing and interviewing, as well as induction and placement strategies.
CO3	<ul style="list-style-type: none">Comprehend the importance of training within organizations, identify training needs, and understand different training methods and techniques.
CO4	<ul style="list-style-type: none">Analyze factors influencing job satisfaction and the importance of motivation theories such as Maslow's and Herzberg's Two-Factor Theory.Elucidate the nature, importance and methods of performance appraisal.
CO5	<ul style="list-style-type: none">Explore the concepts of employee transfer and promotion, understand the criteria and differences between seniority-based and merit-based promotions, and develop skills in career planning processes to support employee growth and organizational development.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to HRM Nature and scope of HRM – Personnel Management and HRM – Functions of HRM – functions of HR Manager – HRM as a profession – Indian Perspective - Definition of HRM – Objectives – Qualities of Human Resource Manager	12	CO1
2	Human Resource Planning Meaning – Characteristics – Objectives & Importance of Human Resource Planning - Factors Influencing HR Plan– measures of making HR Plan effective – Steps involved in /or process of HR planning – Recruitment – Sources – Factors determining recruitment – Characteristics of a Good Test – Selection – Process of Selection – Use of Various tests – Interviews – Guidelines to make an interview successful – Interview techniques in selection – Induction – Placement	12	CO2
3	Training and Development Training – Definition – Need and importance of training – Essentials of a good training programme – Process of Training – Training methods – Techniques – Identification of training needs	12	CO3
4	Job Satisfaction and Performance Appraisal Factors Determining Job Satisfaction – Steps to improve Job Satisfaction – Importance of Motivation – Process of Motivation – Distinction between Theory X and Theory Y Motivation (Maslow's and Two Factor Theory only) - Performance Appraisal - Features and Advantages of performance appraisal – Problems in performance appraisal – Steps to make performance appraisal effective – Laws relating to payment of wages– Essentials of a good system of wage payment–Compensation–Incentives – Monetary and Non- Monetary – Requirements of a sound incentive plan.	12	CO4
5	Transfer and Promotion Transfer – Promotion – Need & criteria for promotion – Seniority based Vs Merit based promotion - Career planning – Characteristics – Need – process – Requisites for successful Career Planning – Evaluation of Career Planning – Monitoring	12	CO5

TEXT BOOKS:

1. Dr.J.Jayasankar, Human Resource Management, Margham Publications, Chennai
2. Ashwathappa, K., Human Resource Management, Tata McGraw- Hill Education Pvt. Ltd.,
3. Mamoria, C.B. and Gaonkar, S.V. Personnel Management, Himalaya Publishing House

REFERENCE BOOKS:

1. Rao, V.S.P., Human Resource Management, Excel Books.
2. L.M. Prasad, Human Resource Management.
3. DeCenzo, D.A. and Robbins, S.P. Human Resource Management, WileyIndia Pvt. Ltd.,
4. Dr.K.Sundar and Dr.J.Srinivasan, Human Resource Development, Margham

DISCIPLINE SPECIFIC ELECTIVE II – EMPLOYABILITY COURSE II (B)**Course Title: FUNDAMENTALS OF INSURANCE**

Course Code:	Credits :4
L:T:P:S:0:5:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To understand the insurance concepts, principles, and types, as well as risk management and the insurance market.
- To navigate the insurance market, understanding the role of insurers, and finding suitable insurance products.
- To familiarize the students with latest developments in the practice of insurance in India.

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

CO1	• Demonstrate a holistic view of principles of Insurance and apply them to practical Situations
CO2	• Analyse the implication of Insurance Laws and regulations governing thereon.
CO3	• Identify the principles of Life Insurance and its relevant products
CO4	• Deliberate the Principles of General Insurance and relevance of ECGC and NEIC
CO5	• Conceptualize the need for group insurances and social security insurance

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Insurance Origin, history, nature of insurance, insurance in India, market potential – Emerging scenario. Principles of insurance, utmost good faith, Insurable interest, material fact, Indemnity, proximate cause	12	CO1
2	Insurance Laws and Regulations Contract act, Insurance act, LIC act, GIC act, IRDA act, and Consumer protection act. Ombudsman. Life insurance – Selection of risk and policy condition. Risk management and reinsurance. Selection of risk – Computation of premium- Actuarial Valuation	12	CO2
3	Life Insurance Products Team insurance, whole life, endowment annuities. Insurance documents – proposal forms, agents confidential report, declaration of good health, medical report, policy form etc., policy condition and privileges – Age admission, revival, loans, claims etc.	12	CO3
4	Introduction to general insurance Basic aspects of General Insurance pertaining to Fire , motor ,marine , health , miscellaneous – ECGC – National Electronic Insurance Clearing House (NEIC)	12	CO4
5	Group insurance schemes Group insurance, group gratuity, superannuation and pension plan - Rural insurance and insurance for weaker sections of society	12	CO5

TEXT BOOKS:

1. Dr.PeriaSamy, Principles & Practice of Insurance -Himalaya Publication.

REFERENCE BOOKS:

1. A.Murthy, Elements of insurance -Margham publications
2. Alkamittal and S.L. Gupta, Insurance and Risk Management-Sultan Chand & Co.
3. Sharma R.S. Insurance: Principles and Practice Insurance: Vora Bombay.
4. Life Insurance – Institute of Insurance, Mumbai.

Note: Latest edition of the books to be referred

SIXTH SEMESTER
DISCIPLINE SPECIFIC ELECTIVE II – EMPLOYABILITY COURSE II (C)
Course Title: INTERNATIONAL TRADE

Course Code:	Credits :4
L:T:P:S:0:5:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To enable students familiarize with the basics of International Trade and to know the various theories of international trade.
- To impart knowledge about balance of trades and exchange rates and the knowledge on international institutions.
- To acquire the knowledge on the functions of World Trade Organisation and to sensitize the students with the recent treaties and agreements across the globe.

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

CO1	• Distinguish between the concept of internal and international trade. Understand the importance of International trade.
CO2	• Conduct detailed study on the various theories of international trade.
CO3	• Demonstrate the components of balance of payments and Examine the balance of trade and exchange rates
CO4	• Appraise the role of International economic institutions. Critically evaluate the growth of IMF and IBRD.
CO5	• Develop insights into the functions of WTO and different agreements in International Trade.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12	CO1
2	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.	12	CO2
3	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT. (Case Study)	12	CO3
4	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD	12	CO4
5	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12	CO5

TEXT BOOKS:

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2. Paul. R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group Wadsworth Publishing Company -California.
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.

REFERENCE BOOKS:

1. Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2. Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4. S Sankaran , International Trade, Margham Publication, Chennai
5. C B Gupta, International Business, S Chand Publishing, New Delhi

SIXTH SEMESTER
DISCIPLINE SPECIFIC ELECTIVE II – EMPLOYABILITY COURSE II (D)
Course Title: STOCK MARKET OPERATIONS

Course Code:	Credits :4
L:T:P:S:0:5:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To provide an overview about the Indian securities market
- To explain the role of various players and process involved in primary and secondary market.
- To have broad understanding about the important terminologies involved in stock trading and investment

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

CO1	<ul style="list-style-type: none"> • Familiarize the constituents of the securities market in India and terminologies used in stock market
CO2	<ul style="list-style-type: none"> • Acquire a comprehensive understanding of stock market operations in India
CO3	<ul style="list-style-type: none"> • Demonstrate the trading and settlement procedures in the stock market
CO4	<ul style="list-style-type: none"> • Understand the risk management system in the stock exchanges
CO5	<ul style="list-style-type: none"> • Explore and understand derivatives market and its settlement procedures.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	PRIMARY MARKET - Overview of Indian Securities Market, Meaning, Functions, Intermediaries - Role of Primary Market – New Issues Market – IPO’s – Investor Protection in Primary Market – Recent Trends in Primary Market – SEBI Measures for Primary Market	12	CO1
2	SECONDARY MARKET - Meaning, Nature, Functions of Secondary Market – Organization and Regulatory Framework for Stock Exchanges in India -Secondary Market Intermediaries - Listing of Securities - Meaning – Merits and Demerits – Delisting.	12	CO2
3	STOCK EXCHANGES - Bombay Stock Exchange, National Stock Exchange, Social Stock Exchanges –Organizational Structure, Index Construction, – Market Indices SENSEX, NIFTY - Different Trading Systems – Trading Settlement	12	CO3
4	RISK MANAGEMENT SYSTEM - Risk Management System in BSE & NSE – Margins–Exposure Limits – Surveillance System In – Circuit Breakers - Inside Trading, Circular Trading, Price Rigging.	12	CO4
5	DERIVATIVES - Products – Participants – Functions – Terminology of Derivatives- Uses of Derivatives – Settlement of Derivatives	12	CO5

TEXT BOOKS:

1. S. Kevin, Securities Analysis & Portfolio Management, 2015, 2nd Edition, PHI learning ltd
2. Falguni, H Pandya, Securities Analysis and Portfolio Management, 2013,1st Edition, Jaico publishing house

REFERENCE BOOKS:

1. Avadhani V.A. 2018. Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.
2. Fisher and Jordan, 2017. Security Analysis and Portfolio Management, Prentice Hall, New Delhi

SIXTH SEMESTER
DISCIPLINE SPECIFIC ELECTIVE III ENTREPRENEURSHIP COURSE III (A)

Course Title: ORGANIZATIONAL BEHAVIOR

Course Code:	Credits	:4
L:T:P:S:0:5:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To understand human behavior within organizational settings and how it impacts organizational effectiveness
- To explore the factors influencing individual attitudes, motivations, and behaviors within the workplace,
- To prepare the individuals and organizations to adapt to changes in the workplace, including technological advancements or restructuring

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

CO1	• Explain the nature and importance of Organisational Behaviour,
CO2	• Apply the individual concepts of self-awareness, motivation, leadership and learning theories at workplace.
CO3	• Analyze the complexities and solutions of group behaviour
CO4	• Enumerate the impact and bring positive change in the culture of the organisation.
CO5	• Create and develop a congenial climate in the organization.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	INTRODUCTION : Concept of Organizational Behavior (OB): Nature, Scope and Role of OB: Disciplines that contribute to OB; Opportunities for OB.	12	CO1
2	INDIVIDUAL BEHAVIOUR: 1. Learning, attitude and Job satisfaction: Concept of learning, conditioning, shaping and reinforcement. Concept of attitude, components, behavior and attitude. Job satisfaction: causation; impact of satisfied employees on workplace. 2. Motivation : Concept; Theories (Hierarchy of needs, X and Y, Two factor, McClelland, Goal setting, Self-efficacy, Equity theory); Job characteristics model; Redesigning jobs, 3. Personality and Values : Concept of personality; Myers-Briggs Type Indicator (MBTI); Big Five model. Relevance of values; Linking personality and values to the workplace (person-job fit, person-organization fit) Perception, Decision Making : Perception and Judgements; Factors; Linking perception to individual decision making:	12	CO2
3	GROUP BEHAVIOUR : 1. Groups and Work Teams : Concept : Five Stage model of group development; Group norms, cohesiveness ; Group think and shift ; Teams; types of teams; Creating team players from individuals and team based work(TBW) 2. Leadership : Concept; Trait theories; Behavioral theories (Ohio and Michigan studies); Contingency theories (Fiedler, Hersey and Blanchard, Path-Goal);	12	CO3
4	ORGANISATIONAL CULTURE AND STRUCTURE : Concept of culture; Impact (functions and liability); Creating and sustaining culture: Concept of structure, Prevalent organizational designs: New design options	12	CO4
5	ORGANISATIONAL CHANGE, CONFLICT AND POWER: Forces of change; Planned change; Resistance; Approaches (Lewin's model, Organisational development);. Concept of conflict, Conflict process; Types, Functional/ Dysfunctional. Introduction to power and politics.	12	CO5

TEXT BOOKS:

1. Neharika Vohra Stephen P. Robbins, Timothy A. Judge , Organizational Behaviour, Pearson Education, 18th Edition, 2022.
2. Fred Luthans, Organizational Behaviour, Tata McGraw Hill, 2017.
3. Ray French, Charlotte Rayner, Gary Rees & Sally Rumbles, Organizational Behaviour, John Wiley & Sons, 2011
4. Louis Bevoc, Allison Shearsett, Rachael Collinson, Organizational Behaviour Reference, Nutri Niche System LLC (28 April 2017)

REFERENCE BOOKS:

1. Uma Sekaran, Organizational Behaviour Text & cases, 2nd edition, Tata McGraw Hill Publishing CO. Ltd
2. Gangadhar Rao, Narayana, V.S.P Rao, Organizational Behaviour 1987, Reprint 2000, Konark Publishers Pvt. Ltd, 1st edition
3. S.S. Khanka, Organizational Behaviour, S. Chand & Co, New Delhi.
4. J. Jayasankar, Organizational Behaviour, Margham Publications, Chennai, 2017.

SIXTH SEMESTER
DISCIPLINE SPECIFIC ELECTIVE III ENTREPRENEURSHIP COURSE III (B)

Course Title: CREDIT AND RISK MANAGEMENT

Course Code:	Credits :4
L:T:P:S:0:5:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To impart the knowledge on the basic principles, types and approaches to bank credit.
- To demonstrate the documentation process of lending to different types of customers
- To educate the appraisal procedure of corporate projects and to explain the essentials of credit risk management

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

CO1	• Explain the various forms of credit extended by banks, summarise the recommendations of various committee
CO2	• Identify the lending policies applicable to different customers
CO3	• Enumerate the documentation procedure related to sanctioning of loan to different types of customers
CO4	• Demonstrate the assessment procedure of sanctioning project finance
CO5	• Examine the norms of debt recovery tribunals

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Bank credit – Basic Principles and Approach – Three C’s – Purpose of lending – Security aspects– business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various Committees – Tandon – Chore, Nayak and such other committees – Brief details.	12	CO1
2	Lending to Different Customers – Individuals – Partnership – Limited companies – Trust –Association – Legal aspects – Documents to be called for.	12	CO2
3	Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans(Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel. Infrastructure: Power – Petrol – Port – Agriculture: Crop – Plantation – Well – Motor Pump set – Tractor etc. Miscellaneous: Self – Employed. Business loan (Borrower Based) – Small Business: Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction –Disbursement – Follow Up - Recovery Agriculture: Small, Medium and Big Farmers – Short term and medium-term Loans – Corporate Borrowers. Government sponsored: Priority sector lending – Lead Bank Scheme –Government sponsored loan to Weaver section – Subsidy.	12	CO3
4	Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement– Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach	12	CO4
5	NPA – Causes and Remedial Measures – Management of NPA’s – Debt Recovery Tribunals – Asset Reconstruction Fund	12	CO5

TEXT BOOKS:

1. Indian Financial System and Commercial Banking – IIB
2. Special and preferred sector Finance – IIB
3. Management and Accounting and Financial Management – IIB
4. Prudential Accounting Norms and Audit of Banks, Naganatham. M. and Jayaraman
5. Indian Institute of Bankers, Special and preferred sector Finance IIB

REFERENCE BOOKS:

1. Naganatham M. and Jayaraman, Prudential Accounting Norms and Audit of Banks
2. Annual Reports of RBI
3. Indian Institute of Bankers, Management and Accounting and Financial Management, IIB
4. Indian Institute of Bankers, Indian Financial System and Commercial Banking, IIB

SIXTH SEMESTER
DISCIPLINE SPECIFIC ELECTIVE III ENTREPRENEURSHIP COURSE III (C)

Course Title: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code:	Credits	:4
L:T:P:S:0:5:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To provide an overview of how firms use distribution intermediaries to gain a competitive advantage in local and global markets through the integration of logistics management.
- To understanding the scope and importance of SCM in today's business environment.
- To identify the Key Enablers in Supply Chain Improvement and to know the SCOR model

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

CO1	<ul style="list-style-type: none"> • Define and establish the strategic importance of logistics to achieve business success by creating value through supply chains
CO2	<ul style="list-style-type: none"> • Give an comprehensive appraisal on the Distribution Channel Management
CO3	<ul style="list-style-type: none"> • Analyzing, comparing and interpreting the combination of customer accommodation, market distribution, procurement, and manufacturing represents the supply chain areas that are linked and supported by logistics and lean management.
CO4	<ul style="list-style-type: none"> • Estimate and evaluate the concept of operational integration and global supply chain integration.
CO5	<ul style="list-style-type: none"> • Discuss models for integrative logistics and supply chain in a theoretical framework. Recognize how structure provides the basis for increasing the capacity of the supply chain.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	12	CO1
2	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.	12	CO2
3	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	12	CO3
4	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	12	CO4
5	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	12	CO5

TEXT BOOKS:

1. G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3. D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4. Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.

REFERENCE BOOKS:

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value– Adding Networks, FT Press, New Jersey, USA.
3. Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.

SIXTH SEMESTER
DISCIPLINE SPECIFIC ELECTIVE III ENTREPRENEURSHIP COURSE III (D)

Course Title: PORTFOLIO MANAGEMENT

Course Code:	Credits :4
L:T:P:S:0:5:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To understand risk-return principles in portfolio theory and to develop portfolio construction and optimization techniques
- To explore to different avenues of investment and to equip with the knowledge of security analysis.
- To apply the concept of portfolio management for the better investment.

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

CO1	<ul style="list-style-type: none"> • Discuss the Portfolio management in detail and List out the functions of Portfolio managers
CO2	<ul style="list-style-type: none"> • Demonstrate the ability to compute and apply time value of money concepts to solve simple financial problems and make informed investment decisions.
CO3	<ul style="list-style-type: none"> • Apply the principles and steps involved in portfolio development, including planning, selection, evaluation, and revision, and analyze various portfolio theories to construct and manage effective investment portfolios.
CO4	<ul style="list-style-type: none"> • Analyze the relationship between risk and return using statistical tools such as mean and variance, interpret Beta as a measure of systematic risk, evaluate the benefits of portfolio diversification, and apply valuation techniques to assess the worth of bonds.
CO5	<ul style="list-style-type: none"> • Explain the need and significance of portfolio management, distinguish between portfolio and wealth management, understand the basic concepts of derivatives including futures, options, and swaps, and interpret SEBI regulations governing portfolio operations.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk -Return - Introduction to Portfolio Management - Role of Portfolio Managers - Portfolio Management Vs Wealth Management	12	CO1
2	Value of Money Time value - Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIF A) – Future Value Interest Factor at an Annuity (FVIF A).	12	CO2
3	Portfolio Analysis Planning - Selection - Evaluation - Revision - Various Steps involved in Portfolio Development - Theories relating to Portfolio Analysis.	12	CO3
4	Risk & Return Interpretation of Risk & Return - Mean - Variance Analysis - B (Beta) Measures. Portfolio Diversification - Bond Valuation.	12	CO4
5	Derivatives Introduction to Derivatives – Futures Options - Swaps - SEBI Regulations relating to Portfolio Operations	12	CO5

TEXT BOOKS:

1. Francis - Management of Investments, McGraw Hill
2. V.K. Bhalla - Investment Management, S Chand & Co
3. GURUSAMY S, Security Analysis and Portfolio Management, Vijay Nicole Imprints,

REFERENCE BOOKS:

1. Jayabal, G. and S. Nagarajan, 2019. Security Analysis and Portfolio Management, New Age Publications, Mumbai.
2. Pretti Singh, 2018. Investment Management, Himalaya Pub. Mumbai
3. William F. Sharpe, 2018. Investment, Prentice Hall of India, New Delhi

**Courses Handled by the Department to
other Departments as General Elective**

**B.SC., MATHEMATICS
FIRST SEMESTER
GENERAL ELECTIVE I**

Course Title: FINANCIAL ACCOUNTING

Course Code:	Credits :5
L:T:P:S: 0:6:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To enable the students to understand the basic concepts of accounting
- To understand the responsibility in preparing the financial reports
- To analyze financial statements to assess an organization's financial performance

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

CO1	<ul style="list-style-type: none"> • Define the Meaning of various terminologies used in accounting and record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance
CO2	<ul style="list-style-type: none"> • Prepare final accounts of a sole trading concern and also formulate trading a/c, profit and loss a/c and balance sheet of a business.
CO3	<ul style="list-style-type: none"> • Identify, classify and rectify various errors in the process of recording business transactions.
CO4	<ul style="list-style-type: none"> • Discuss the Need, Importance and Causes of Depreciation and prepare Asset Accounts by applying various methods of Depreciation
CO5	<ul style="list-style-type: none"> • Identify and apply single entry system of accounting according to the nature of business.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2
3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors	12	CO3
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5

Text Books:

1. R.L. Gupta & V.K. Gupta. Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. CMA. R. Rakesh Shankar & Dr. S. Manikandan, Financial Accounting, Scitech Publications, Chennai
3. T.S.Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Shukla & Grewal, Advanced Accounting, S Chand, New Delhi.
2. S.Parthasarathy and A.Jaffarulla, Financial Accounting–Kalyani Publishers
3. Dr. S. Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

**B.SC., MATHEMATICS
SECOND SEMESTER
GENERAL ELECTIVE II**

Course Title: COST AND MANAGEMENT ACCOUNTING

Course Code:	Credits :5
L:T:P:S: 0:6:0:0	CIA Marks :50
Exam Hours: 3	ESE Marks :50

LEARNING OBJECTIVES:

- To define the nature, scope, and objectives of cost accounting and to identify and classify different types of costs
- To develop the ability to analyze accounting information for strategic and operational decision-making.
- To learn to prepare and interpret management reports for effective internal communication and control.

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

CO1	<ul style="list-style-type: none"> • Analyse the reasons for preparing the cost sheet.
CO2	<ul style="list-style-type: none"> • Define the basic concepts of management accounting and explain the differences between cost accounting and Financial Accounting
CO3	<ul style="list-style-type: none"> • Prepare various functional budgets such as Production, Material Purchase, Material Consumption, Cash and Flexible Budget
CO4	<ul style="list-style-type: none"> • Define Variable and Fixed cost and prepare Marginal Cost Statement. • Apply the basic concepts of Marginal Costing and identify Break Even Point
CO5	<ul style="list-style-type: none"> • Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet (Theory and Problems)	12	CO1
2	Management Accounting – Meaning, Nature, Scope and Functions, Need, Importance and Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting (Theory only)	12	CO2
3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits– Production – Sale – Cash – Purchase – Flexible budgets	12	CO3
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio	12	CO4
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios — Liquidity – Profitability –Turnover	12	CO5

Text Books:

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition.
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand& Co. New Delhi.
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi..

REFERENCE BOOKS:

1. Horngren C. T., Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education.
2. Kaplan, Advanced Management Accounting, Pearson Education, New Delhi.
3. Polimeni,et.at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency

Note: Latest edition of the books to be referred.

**BCA
THIRD SEMESTER
GENERAL ELECTIVE III**

Course Title: FINANCIAL ACCOUNTING

Course Code:	Credits	:3
L:T:P:S: 0:6:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To enable the students to understand the basic concepts of accounting
- To understand the responsibility in preparing the financial reports
- To analyze financial statements to assess an organization's financial performance

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

CO1	<ul style="list-style-type: none"> • Define the Meaning of various terminologies used in accounting and record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance
CO2	<ul style="list-style-type: none"> • Prepare final accounts of a sole trading concern and also formulate trading a/c, profit and loss a/c and balance sheet of a business.
CO3	<ul style="list-style-type: none"> • Identify, classify and rectify various errors in the process of recording business transactions. • Analyze and evaluate cash book and passbook and Prepare bank reconciliation statement.
CO4	<ul style="list-style-type: none"> • Discuss the Need, Importance and Causes of Depreciation and prepare Asset Accounts by applying various methods of Depreciation
CO5	<ul style="list-style-type: none"> • Identify and apply single entry system of accounting according to the nature of business.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance – Preparation of Cash Book – Single Column Cash Book, Double Column Cash Book, Triple Column Cash Book – Basic Accounting Concepts and Conventions.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2
3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors – Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement – Causes for Differences – Methods of preparation of Bank Reconciliation Statement – Meaning of Cash book and Pass Book.	12	CO3
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5

Text Books:

1. R.L. Gupta & V.K. Gupta. Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. CMA. R. Rakesh Shankar & Dr. S. Manikandan, Financial Accounting, Scitech Publications, Chennai
3. T.S.Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Shukla & Grewal, Advanced Accounting, S Chand, New Delhi.
2. S.Parthasarathy and A.Jaffarulla, Financial Accounting–Kalyani Publishers
3. Dr. S. Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

**BCA
THIRD SEMESTER
GENERAL ELECTIVE IV**

Course Title: COST AND MANAGEMENT ACCOUNTING

Course Code:	Credits	:3
L:T:P:S: 0:6:0:0	CIA Marks	:50
Exam Hours: 3	ESE Marks	:50

LEARNING OBJECTIVES:

- To define the nature, scope, and objectives of cost accounting and to identify and classify different types of costs
- To develop the ability to analyze accounting information for strategic and operational decision-making.
- To learn to prepare and interpret management reports for effective internal communication and control.

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

CO1	<ul style="list-style-type: none"> • Analyse the reasons for difference in the profits arrived by cost and financial accountant and prepare Reconciliation Statements
CO2	<ul style="list-style-type: none"> • Define the basic concepts of management accounting and explain the differences between cost accounting and Financial Accounting
CO3	<ul style="list-style-type: none"> • Prepare various functional budgets such as Production, Material Purchase, Material Consumption, Cash and Flexible Budget
CO4	<ul style="list-style-type: none"> • Define Variable and Fixed cost and prepare Marginal Cost Statement. • Apply the basic concepts of Marginal Costing, Absorption Costing and CVP Analysis and identify Break Even Point
CO5	<ul style="list-style-type: none"> • Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet – Tender – Reconciliation of Cost and Financial Accounts (Theory and Problems)	12	CO1
2	Management Accounting – Meaning, Nature, Scope and Functions, Need, Importance and Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting (Theory only)	12	CO2
3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits– Production – Sale – Cash – Purchase – Flexible budgets – Analysis of financial statement – Common size balance sheet – Comparative balance sheet– Trend Percentage (Simple Problems)	12	CO3
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio – Absorption Costing and CVP Analysis (Simple Problems)	12	CO4
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios — Liquidity – Profitability –Turnover	12	CO5

Text Books:

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition.
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand& Co. New Delhi.
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi..

REFERENCE BOOKS:

1. Horngren C. T., Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education.
2. Kaplan, Advanced Management Accounting, Pearson Education, New Delhi.
3. Polimeni,et.at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency

Note: Latest edition of the books to be referred.

APPENDIX

OUTCOME-BASED EDUCATION (OBE)

Outcome-Based Education (OBE) is a student-centric teaching and learning methodology in which the course delivery, assessment are planned to achieve stated objectives and outcomes. It focuses on measuring student performance i.e. outcomes at different levels.

Outcome-based education (OBE) is an educational theory that bases each part of an educational system around goals (outcomes). By the end of the educational experience each student should have achieved the goal. There is no specified style of teaching or assessment in OBE; instead classes, opportunities, and assessments should all help students achieve the specified outcomes.

There are three educational Outcomes as defined by the National Board of Accreditation.

Program Educational Objectives (PEOs)

The Programme Educational Objectives of a program are the statements that describe the expected achievements of graduates in their career, and also in particular, what the graduates are expected to perform and achieve during the first few years after graduation.

Programme Outcomes (POs)

Program outcomes are finer statements that designate what students are expected to be able to do by the time of graduation. POs are expected to be aligned closely with Graduate Attributes.

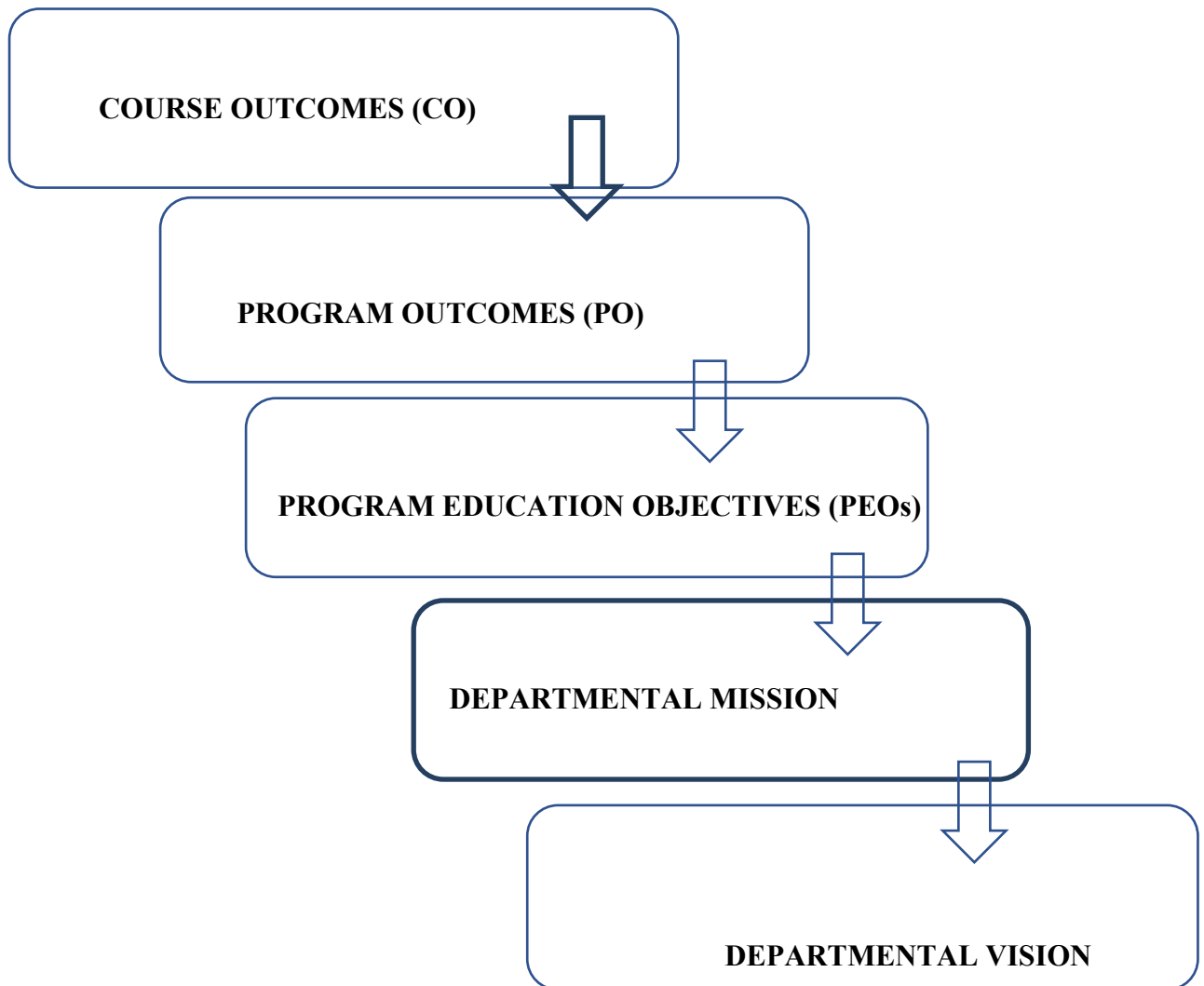
Programme Specific Outcomes (PSO)

Programme Specific Outcomes are what the students should be able to do at the time of graduation with reference to a specific discipline.

Course Outcome (CO)

Course outcomes are statements that describe significant and essential learning that learners have achieved, and can reliably demonstrate at the end of a course.

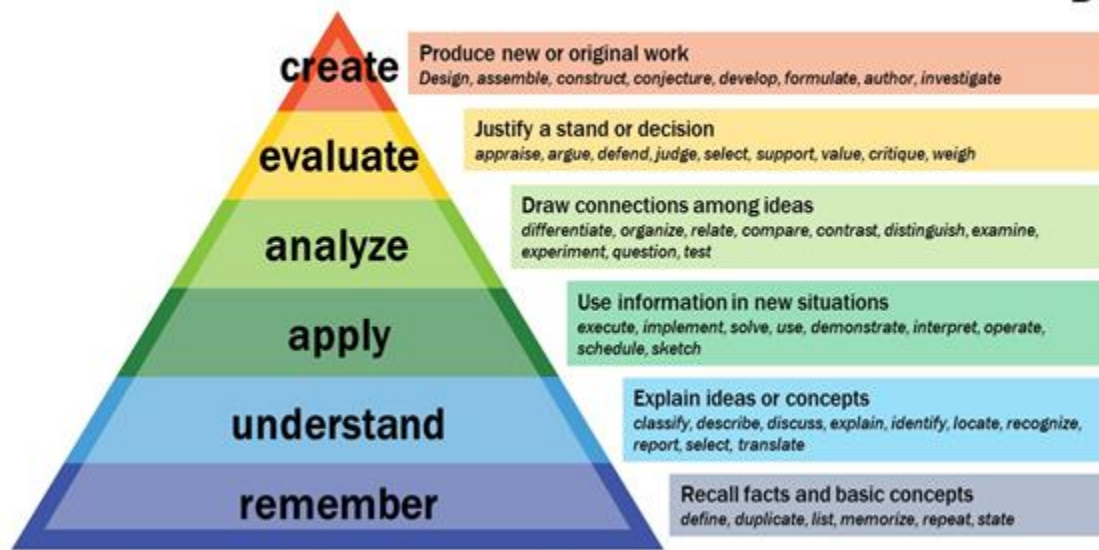
MAPPING OF OUTCOMES



BLOOM'S TAXONOMY

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

Bloom's Taxonomy



Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

Level	Parameter	Description
K1	Knowledge	It is the ability to remember the previously learned material/information
K2	Comprehension	It is the ability to grasp the meaning of material
K3	Application	It is the ability to use learned material in new and concrete situations
K4	Analysis	It is the ability to break down material/concept into its component parts/subsections so that its organizational structure may be understood
K5	Synthesis	It is the ability to put parts/subsections together to form a new whole material/idea/concept/information

K6	Evaluation	It is the ability to judge the value of material/concept/statement/creative material /research report) for a given purpose
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