



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE

(Autonomous)

Reaccredited "A++" grade by NAAC, Affiliated to University of Madras
College with Potential for Excellence, Linguistic Minority Institution, Arumbakkam, Chennai – 600 106



DEPARTMENT OF ACCOUNTING AND FINANCE

ACADEMIC YEAR 2025-2026

B.Com (Accounting and Finance)

SCHEME AND SYLLABUS

[Learning Outcomes Based Curriculum Framework]

[LOCF]

Effective for the batch of students admitted from the Academic year

2025 – 2026

CONTENTS

Particulars	Page No
Program Outcomes (PO) with Graduate Vision, Mission and	1
Program Educational Objectives (PEO) Attributes	2
Mapping of POs with PEOs	
SCHEME	
Scheme of First Semester	6
Scheme of Second Semester	7
Scheme of Third Semester	8
Scheme of Fourth Semester	9
Scheme of Fifth Semester	10
Scheme of Sixth Semester	11
SYLLABUS	
Syllabus of First Semester	
a) Ability Enhancement Compulsory Course - Language I	
b) Ability Enhancement Compulsory Course - English I	
c) Core course I	14-16
d) Core Course II	17-19
e) Generic Elective I	20-21
f) Skill Enhancement Course – Discipline Specific I	22-23
g) Skill Enhancement Course – Non Major Elective I	24-31
h) Soft skill - I	
Syllabus of Second Semester	
a) Ability Enhancement Compulsory Course - Language II	
b) Ability Enhancement Compulsory Course - English II	
c) Core course III	32-34
d) Core Course IV	35-37
e) Generic Elective II	38-39
f) Skill Enhancement Course – Discipline Specific II	40-41
g) Skill Enhancement Course – Non-Major Elective II	42-49

h) Soft skill - II	
Syllabus of Third Semester	
a) Core Course V	50-52
b) Core Course VI	53-55
c) Core Course VII	56-58
d) Core Course VIII	59-61
e) Generic Elective III	62-64
f) Industrial Visit	
g) Soft Skill III	
Syllabus of Fourth Semester	
a) Core Course IX	65-67
b) Core Course X	68-70
c) Core Course XI	71-73
d) Core Course XII	74-76
e) Generic Elective IV	77-78
f) Environmental Studies	
g) Soft Skill IV	
Syllabus of Fifth Semester	
Core Course XIII	79-81
Core Course XIV	82-84
Core Course XV	85-88
Multi – Discipline Elective/Open Elective I	89-100
Discipline Specific Elective I - Entrepreneurship Course I(A) / Entrepreneurship Course I (B) / Entrepreneurship Course I (C)	101-112
Internship	
Value Education	
Syllabus of Sixth Semester	
Core Course XVI	113-115
Core Course XVII	116-118
Core Course XVIII	119-121
Core Course XIX (Core Project)	

Discipline Specific Elective II - Employability Course II (A) / Employability Course II (B) / Employability Course III (C)	122-132
Discipline Specific Elective III - Entrepreneurship Course III (A) / Entrepreneurship Course III (B) / Entrepreneurship Course III (C)	133-145
Extension Activity	

Appendix A Outcome Based Education

Appendix B Graduate Attributes

Appendix C Bloom's Taxonomy

INSTITUTION

VISION

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

MISSION

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

DEPARTMENT OF ACCOUNTING & FINANCE

VISION

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

MISSION

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

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

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

**DEPARTMENT OF B.COM ACCOUNTING AND
FINANCE**

ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the B.Com. (Accounting and Finance) 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.

B.COM ACCOUNTING AND FINANCE CURRICULUM

The B. Com (Accounting and finance) course is a well-rounded and versatile program. The program curriculum covers a wide range of financial concepts and accounting 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 accounting and finance.

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 (Accounting and Finance) 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)

Continuous Internal Assessment (CIA)	30
Generic Skill	15
Attendance	5
Total	50

SCHEME OF I SEMESTER - B.COM (ACCOUNTING AND FINANCE) 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	0	0	0	4	50	50	100
Part II	AECC		English I	3	4	0	0	0	4	50	50	100
Part III	Core Course I		Financial Accounting - I	4	2	3	0	0	5	50	50	100
	Core Course II		Economics for Finance	4	5	0	0	0	5	50	50	100
	Generic Elective I		Business Mathematics - I	3	5	0	0	0	5	50	50	100
PART IV	Skill Enhancement Course – Discipline Specific I		E-Commerce	2	3	0	0	0	3	50	50	100
	Skill Enhancement Course – Non-Major Elective		1. Export-Import Management 2. Introduction to Design Thinking 3. Business Innovation and Start-up Policy 4. Financial Markets and Institutions (Any One)	2	2	0	0	0	2	50	50	100
	Soft Skill I		Skill Based subjects – Soft skill	2	2	0	0	0	2	50	50	100
Total				23	27	3			30			

SCHEME OF II SEMESTER - B.COM (ACCOUNTING AND FINANCE) 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	0	0	0	4	50	50	100
Part II	AECC		English II	3	4	0	0	0	4	50	50	100
Part III	Core Course III		Financial Accounting - II	4	2	3	0	0	5	50	50	100
	Core Course IV		Principles of Management	4	5	0	0	0	5	50	50	100
	Generic elective II		Business Mathematics - II	3	5	0	0	0	5	50	50	100
PART IV	Skill Enhancement Course - Discipline Specific II		Communication in Digital age	2	3	0	0	0	3	50	50	100
	Skill Enhancement Course – Non-Major Elective II		1. Investment in Stock Markets 2. Sustainability Plans for Business 3. Gamification as a Business Strategy 4. Introduction to Quality control and Six Sigma (Any One)	2	2	0	0	0	2	50	50	100
	Soft Skill II		Skill-Based subjects – Soft skills	2	2	0	0	0	2	50	50	100
Total				23	27	3	0		30			

SCHEME OF III SEMESTER - B.COM (ACCOUNTING AND FINANCE) PROGRAM

SEMESTER III												
Component	Course Category	Course Code	Name of the course	Overall Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
Part III	Core Course V		Corporate Accounting - I	4	2	4	0	0	6	50	50	100
	Core Course VI		Business Laws and Ethics	4	5	0	0	0	5	50	50	100
	Core Course VII		Banking and Financial Services	4	6	0	0	0	6	50	50	100
	Core Course VIII		Financial Management - I	4	2	3	0	0	5	50	50	100
	Generic Elective III		Business Statistics and Operations Research - I	3	5	0	0	0	5	50	50	100
Part IV	Industrial Visit		Industrial Visit	1					-			
	Environmental Studies		Environmental Studies	-	1	0	0	0	1	50	50	100
	Soft Skill III		Skill-Based subjects – Soft skills	2	2	0	0	0	2	50	50	100
Total				22	23	7			30			

SCHEME OF IV SEMESTER - B.COM (ACCOUNTING AND FINANCE) PROGRAM

SEMESTER IV

Component	Course Category	Course Code	Name of the course	Overall Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
Part III	Core Course IX		Corporate Accounting - II	4	2	4	0	0	6	50	50	100
	Core Course X		Financial Management - II	4	2	3	0	0	5	50	50	100
	Core Course XI		Company Law	4	5	0	0	0	5	50	50	100
	Core Course XII		Business Communication	4	6	0	0	0	6	50	50	100
	Generic elective IV		Business Statistics and Operations Research - II	3	5	0	0	0	5	50	50	100
PART IV	EVS		Environmental Studies (EVS)	2	1	0	0	0	1	50	50	100
	Soft Skill IV		Skill-Based subjects – Soft skills	2	2	0	0	0	2	50	50	100
Total				23	23	7	0		30			

SCHEME OF V SEMESTER - B.COM (ACCOUNTING AND FINANCE) 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		Basics of Cost Accounting	4	2	3	0	0	5	50	50	100
	Core Course XIV		Income Tax Law and Practice - I	4	2	3	0	0	5	50	50	100
	Core Course XV		Management Accounting	4	2	4	0	0	6	50	50	100
	Multi-Disciplinary Elective/ Open Elective I		Elective I: A. International Business B. Corporate Decision Making C. Human Resource Management D. Information systems for Decision making (Any One)	4	6	0	0	0	6	50	50	100
	Discipline Specific Elective I		(A) Behavioural Finance (B) Forensic Accounting and Auditing (C) Industrial Relations and Labour Laws (D) Strategic Management (Any One)	4	6	0	0	0	6	50	50	100
Part IV	Internship		Internship	2					-			
	Value Education		Value Education	2	2				2	50	50	100
Total				24	20	10			30			

SCHEME OF VI SEMESTER – B.COM ACCOUNTING AND FINANCE

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		Auditing and Assurance	4	5	0	0	0	5	50	50	100
	Core Course XVII		Income Tax Law and Practice - II	4	2	3	0	0	5	50	50	100
	Core Course XVIII		Costing Methods and Techniques	4	2	3	0	0	5	50	50	100
	Core Course XIX		Core Project	6	5	0	0	0	5	50	50	100
	Discipline Specific Elective II – Employability course II		Elective II: (A) Goods and Services Tax and Customs Law (B) Computerized Accounting (C) Corporate Governance and Ethics (D) Financial Planning and Wealth Management	4	5	0	0	0	5	50	50	100
	Discipline Specific Elective III – Entrepreneurship course III		(A) Entrepreneurship Development and Start-ups (B) Principles of Marketing (C) Introduction to Logistics and Supply Chain Management (D) Introduction to Research Methodology	4	5	0	0	0	5	50	50	100
Part V	Extension Activity			1			0		-			
Total				27	21	6	3		30			

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
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	Extra Credits				
	<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
SYLLABUS
OF
B. Com (Accounting and Finance)**

SEMESTER I

Course Title: CORE I – FINANCIAL ACCOUNTING - I

Course Code :	Credits : 04
L:T:P:S : 2:3:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	Explain basic accounting concepts and conventions. Compute the insurance claims for Loss of Stock & Consequential Loss. Apply Average Clause to compute the Amount of the Claim
CO2	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	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	Prepare Final Accounts of a Sole Trading Concern with adjustments and understanding accounting provisions with respect to AS 09
CO5	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:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	2	1	3	3	1
CO2	3	2	3	3	3	3	2	-	3	2	2
CO3	3	3	3	3	3	3	1	1	2	3	2
CO4	3	2	3	3	3	3	2	1	2	2	2
CO5	3	3	3	3	3	3	3	2	2	3	3

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

Course Title: CORE II: ECONOMICS FOR FINANCE

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	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	Analyze the determinants and laws governing the demand and supply and explain elasticity concepts, and apply various demand forecasting methods
CO3	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	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	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	PSO5
CO1	3	2	2	3	3	3	3	3	2	1	1
CO2	3	2	3	3	3	3	3	3	3	1	2
CO3	3	1	2	3	3	3	2	3	3	2	2
CO4	3	2	2	3	3	3	1	3	2	2	1
CO5	3	2	3	3	3	3	2	3	2	3	1

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	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
II	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
III	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
IV	National Income – Definition, significance, different concepts of National Income: Gross Domestic Product [GDP] – Real Vs. Nominal GDP, Gross National Product [GNP], Net Domestic Product [NDP], Net National Product [NNP], Per capita Income, Personal Income [PI], Disposable Personal Income [DI], Circular flow of income – Circular flow of income [2,3,4 sector model] – Methods of National Income calculation: Product / value added method, expenditure method, Income method – Limitations and challenges of National Income calculation.	15	CO4

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

PROPORTION: THEORY WILL BE 100%

TEXT BOOKS:

1. Ahuja, H. L. (2019) Business Economics: Microeconomic Analysis. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-736-6)
2. Agarwal, S. K. (2018) Business Economics (For CA Foundation). 5th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-355-9)
3. 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

WEB RESOURCES

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

Course Title: GENERAL ELECTIVE I - BUSINESS MATHEMATICS - I

Course Code :		Credits	: 03
L:T:P:S	: 5:0:0:0	CIA Marks	: 50
Exam Hours	: 03	ESE Marks	: 100

Learning Objectives:

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

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

CO1	Restate the definition of sets, distinguish the various types of relation and functions on sets.
CO2	Solve the problem on arithmetic, geometric and harmonic mean.
CO3	Solve the problems on binomial and exponential series using permutation and combinations
CO4	Find the Simple interest and Compound interest and hence calculate the future and present values of Annuities and point out the important term of banker's discount.
CO5	Solve the problems in quantitative aptitude

Mapping of Course Outcomes to Program Outcomes:

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

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

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

PROPORTION OF _____

TEXT BOOKS:

Recommended Text Book:

1. Dr. P. R. Vittal,(2017), *Business Mathematics*, Margham Publications

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

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

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

Reference Books

1. Dr. S. P. Rajagopalan, Dr. R. Sattanathan (2014), *Business Mathematics*, Vijay Nicole Imprints private limited.
2. D. C. Sancheti, V. K. Kapoor (2014), *Business Mathematics*, Sulthan Chand & Son

Note: Latest Edition of the reading to be used.

SKILL ENHANCEMENT DISCIPLINE SPECIFIC -I ODD SEMESTER
COURSE TITLE: DISCIPLINE SPECIFIC I: E-COMMERCE

Course code :	Credits : 02
L:T:P:S : 3:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Learning objectives

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

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

CO1	<i>Develop an in-depth knowledge about the concept of E-Commerce and its applications like E-Marketing, E-Shopping, E- E-Advertising</i>
CO2	<i>Maximize the usage of the electronic payment system, identify and understand the usage of e-marketing techniques</i>

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	2	1	1	1	3	1	2	-	3	2	2
CO2	2	2	3	2	2	3	3	2	2	3	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction and Applications of E-Commerce: Definition, Classification of E Commerce: B2B, B2C, C2B, C2C, Benefits, Limitations, Traditional Commerce Vs E-Commerce, Resources required for Successful implementation of E-Commerce, E-Marketing – E Advertising - Online Trading – E-Shopping -Future and Recent trends in E-commerce – Threats and Security measures to E Commerce Transactions.	22	CO1
II	E-Marketing Techniques and Electronic Payments Systems: Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-mail, Chain letters. Applications of 5Ps (Product, Price, Place, Promotion, People)- Types of e-payment System: E-cash & currency servers, e cheques, credit cards, smart cards, electronic purses & debit cards - Advantages - Issues of EPS- Special features required in payment system for e-commerce.	23	CO2

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

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

REFERENCE BOOKS:

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

38

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

NME -I ODD SEMESTER

COURSE TITLE: NME PAPER: EXPORT-IMPORT MANAGEMENT

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

Learning objectives

The purpose of this course is to acquaint the students with the nature, scope, structure, and operations of international business and familiarize them with trends and developments in India's foreign trade and investments and policy framework.

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

CO1	To understand the role of customs and regulations regarding export and import.
CO2	Analyze the problems with export Pricing. Export Finance: Pre-shipment and Post-Shipment Finance.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	-	1	1	2	3	-	2	-	2	2	2
CO2	-	2	2	2	3	2	1	2	1	3	3

Modules	Modules contents	HRS	COS
1	Export- Definition, Importance of Export, - Export Documentation Framework, Role and Functions of Export Credit and Guarantee Corporation [ECGC], Export Promotion Council, EXIM Bank, Directorate General of Foreign Trade [DGFT]. Overview of EXIM Policy framework – EXIM Process flow – Export Import promotion schemes in India.	15	CO1
2	Import – Definition, Need for Import – Procedure and documentation for Imports, Trade finance- Letter of Credit- Customs regulations and Import procedures in India. IEC – Online application- Role of Customs house agent [CHA] in EXIM. Overview of India's Foreign Trade Policy [Recent Regulations]	15	CO2

PROPORTION OF THEORY WILL BE 100%

Text Books

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: Tata McGraw-Hill.
2. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.
3. Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education.
5. Justin, Paul. International Business. Prentice Hall of India Ltd

Reference Books

1. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
2. RBI. Report on Currency & Finance, various issues.
3. Griffin, Ricky W. and Michael W. Pustay. International Business - A Managerial Perspective. Prentice Hall.
4. V Sharan, International Business, Pearson Education.
5. Bennett, Roger. International Business. Delhi: Pearson.

Web source

1. UNCTAD Reports.
2. WTO, Annual Report, various issues.
3. Wiley online library
4. www.emerald.com
5. <https://onlinecourses.nptel.ac.in>

Note: Latest edition of textbooks may be used.

Course title: NME PAPER: INTRODUCTION TO DESIGN THINKING

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

Learning objectives

In this course, you will discover that Design Thinking is much more than mere thinking. It is a mind-set—an innovative and human-centric approach to identifying problems, designing effective solutions, and delivering outcomes that address unmet human needs.

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

CO1	Design thinking in the workplace
CO2	Design Thinking Frameworks

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	-	1	1	2	3	-	2	-	2	2	2
CO2	-	2	2	2	3	2	1	2	1	3	3

Modules	Modules contents	HRS	COS
1	Design Thinking Overview Design – Meaning and Key concepts, a simplified understanding of design and its process. Creativity Vs Thinking differently, Basic rules of Design Thinking, Design Thinking Skills, Design Thinking principles - Design Thinking in the Workplace - Design Thinking Mind-set, Design Thinking Frameworks	15	CO1
2	General Approaches to Design Thinking Ideation and Immersion, Brainstorming, Mindful design, Storytelling and visualisation, Brand stories, story boarding or image boarding, Agile design and Data driven innovation-SWOC Analysis.	15	CO2

PROPORTION OF THEORY WILL BE 100%

Text Books

1. Design Thinking For Dummies, 1st Edition.
2. Writing is Designing: Words and the User Experience.
3. The Design Thinking Toolbox: A Guide to Mastering the Most Popular and Valuable Innovation Methods, 1st Edition.
4. Designing Experiences.
5. Design Thinking in Play: An Action Guide for Educators.
6. Design Thinking: The Handbook.
7. Inclusive Design for a Digital World: Designing with Accessibility in Mind.
8. Rethinking Design Thinking: Making Sense of the Future That Has Already Arrived (NextD Futures) Design Thinking for Training and Development.

Reference Book

1. Roger Martin (2009), The Design of Business, Harvard Business Review Press.
2. Devyani Lal Design Thinking- Beyond the sticky Notes, Sage.
3. Why design thinking works by Jeanne Liedtka in Harvard Business Review, October 2018.
4. Design Thinking for Social Innovation By Tim Brown & Jocelyn Wyatt in Stanford Social Innovation Review, 2010.
5. Defining a Problem Statement — Design Thinking by Priyanka Jeph in QED42.
6. Scamper: How to Use the Best Ideation Methods by Rikke Friis Dam and Teo Yu Siang in Interaction Design Foundation.
7. Design Thinking: Get Started with Prototyping by Rikke Friis Dam and Teo Yu Siang in Interaction Design Foundation.

Web source

1. Wiley online library
2. www.emerald.com
3. <https://onlinecourses.nptel.ac.in>

Note: Latest edition of textbooks may be used.

Course title: NME PAPER: BUSINESS INNOVATION AND START-UP POLICY

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

Learning objectives

With the advent of the emerging climate economy, companies need to be aware of not only the threats to business-as-usual from changes in the physical and regulatory environments but also the unique opportunities to achieve competitive advantage by acting proactively in this area. The underlying rationale for the course is to present a vision of how firms include sustainable development as a key component of the decision-making process. It covers briefings on specific sustainable development topics from a business perspective, strategies, tools to incorporate the principle of sustainability into everyday business activities, and business opportunities arising from sustainable development.

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

CO1	Analyzing the Current Business Scenario, Innovation, and Creativity
CO2	Preparation of business plan; Start-ups and basic start-up problems

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	-	1	1	2	3	-	2	-	2	2	2
CO2	-	2	2	2	3	2	1	2	1	3	3

Module	Contents of modules	HRS	COS
1	Innovation and Creativity – Introduction, Innovation development - types of Innovation - Steps of Innovation Management [Idea Generation, Idea Selection, Incubation, Nurture, exit] - Idea Management System, Idea Championship, Participation for Innovation, Co-creation for Innovation, Prototyping to Incubation. – Linking Innovation with Intellectual Property Rights – Ownership and Commercialisation – Digital India and Make in India	15	CO1
2	Startup landscape in India and Innovation hubs - basic start-up problems – raising finance for start-ups in India- Support facilities for startup services – Inter institutional Partnership – Network with Regional, National Startup eco system, Industry support, Corporate and Private partnership linkage.	15	CO2

PROPORTION OF THEORY WILL BE 100%

Text Books

1. Luenberger, D. G. (2017), Investment Science, Oxford University Press.
2. Bodie, Kane, and Marcus (2019), Investments, McGraw Hill.
3. Damodaran, A. (2014), Applied Corporate Finance, Wiley India.

Reference Books

1. Innovation and Entrepreneurship by Peter F. Drucker (Classic Drucker Collection, 2007).
2. Joseph A. Schumpeter's views on entrepreneurship and innovation by Perihan Hazel.
3. HBR/Forbes/Mckinsey/BCG/Knowledge@Wharton /ISB Insight/ IBEF/ Innosight.

Web source

1. Wiley online library
2. www.emerald.com
3. <https://onlinecourses.nptel.ac.in>

Note: Latest edition of textbooks may be used.

Course title: NME PAPER: FINANCIAL MARKETS AND INSTITUTIONS

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

Learning objectives

This course will provide an understanding of the functions and operations of the financial markets and institutions operating in India. It explains the role of the financial system in economic development. Various conceptual issues related to risk and return, the role of regulatory bodies, the mechanism of commercial banking, operations of insurance companies, and mutual funds are discussed elaborately. It also describes the importance of small savings, provident funds, pension funds, and credit rating agencies. The course provides a comprehensive overview and systematic evaluation of the mainstream markets of various financial instruments such as call money, bonds, stocks, derivatives, and exchange rates.

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

CO1	Concepts Related to Financial Markets and Institutions. Concept of Risk.
CO2	Money Markets in India. Classification of Stock Market and Securities

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	-	1	1	2	3	-	2	-	2	2	2
CO2	-	2	2	2	3	2	1	2	1	3	3

Modules	Modules contents	HRS	COS
1	Introduction to Financial System and Economic Development - Indicators of Financial Development – Risk, Return and Yield. Financial Regulations and Regulatory Institutions in India – RBI, SEBI, IRDA, PFRDA. Financial Institutions in India – Provident Fund, Pension Fund, Insurance Companies, Mutual Fund, Credit Rating Agencies, Merchant Bank, Venture Capital Funds	15	CO1
2	Money Markets in India. (Call Money Market, Treasury Bill, Commercial Paper, Certificate of Deposit) Bond Market - Government Security Market, Corporate Bond Market, Public Sector Undertaking Bonds Classification of Stock Market and Securities – IPO - Stock Exchanges - Stock Market Indices. Derivatives Market - Types of Derivatives – Futures, Options and Swaps Foreign Exchange Market – Exchange Rate, Foreign Capital – FII and FDI	15	CO2

PROPORTION OF THEORY WILL BE 100%

Text Books

1. Financial Institutions and Markets: Structure, Growth and Innovations by L.M. Bhole and J. Mahakud, 6th Edition, McGraw Hill Education, Chennai, India.
2. Financial Markets and Institutions by Frederic Mishkin and Stanley Eakins, 8th Edition, Pearson Education.
3. Financial Institutions & Markets by Jeff Madura, 10 edition Cengage.

Reference Books

1. Bond Evaluation, Selection and Management by R. Stafford Johnson, 2nd Edition, John Wiley & Sons, Inc. Hoboken, New Jersey.
2. Analysis of Investments and Management of Portfolios by Frank Reilly and Keith Brown, 10th Edition, Cengage Publication.

Web source

1. Wiley online library
2. www.emerald.com
3. <https://onlinecourses.nptel.ac.in>

**SECOND SEMESTER
SYLLABUS
OF
B. Com (Accounting and Finance)**

SEMESTER II

Course Title: CORE III - FINANCIAL ACCOUNTING - II

Course Code :	Credits : 04
L:T:P:S : 2:3:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	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	Explain the features and objectives of departmental accounting. Prepare Department Account with Transfers at Cost Price and Invoice Price
CO3	Differentiate the Hire Purchase and Instalment system. Record Hire Purchase Agreement & Calculate Interest & Prepare Hire Purchase Trading a/c, Stock and Debtors System
CO4	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	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	PSO5
CO1	3	1	3	3	3	3	3	3	3	3	1
CO2	3	1	3	3	3	3	2	-	3	3	2
CO3	3	2	3	3	3	3	2	1	2	3	1
CO4	3	2	3	3	3	3	2	-	3	3	1
CO5	3	2	3	3	3	3	-	2	1	3	2

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	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
II	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
III	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
IV	Partnership Accounts : 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] <i>[Note: Students shall be examined only with comprehensive problems in Part B & Part C]</i>	15	CO4
V	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. <i>[Note: Students shall be examined only with comprehensive problems in Part B & Part C]</i>	15	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

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

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

WEB RESOURCES

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

Course Title: CORE IV- PRINCIPLES OF MANAGEMENT

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	Describe the basic concepts of Management and Identify various contributions by management thinkers made towards Management Thought
CO2	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	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	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	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	PSO5
CO1	3	2	3	3	3	3	3	1	2	3	1
CO2	3	1	3	3	3	3	3	2	3	3	3
CO3	3	1	3	3	3	3	3	2	3	2	1
CO4	3	2	3	3	3	3	3	1	3	3	2
CO5	3	1	3	3	3	3	3	2	3	1	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Management: Definition – Nature & Scope – Role, Skills and Functions of a Manager – Levels of management- Distinction between management & administration - Management as an Art, Science or Profession</p> <p>Development of Scientific Management, Contribution to management - Henry Fayol, Elton Mayo and Peter F. Drucker, Management in Indian literatu [Arthashastram, Mahabharatham, Thirukkural]</p>	15	CO1
II	<p>Planning: Definition, Nature & Characteristics – Types of plans – Objectives, Policies, Procedures, Rules, Strategies, Projects, Programmes, Budgets & Methods - Process of Planning – Merits & Demerits - Steps for effective planning</p> <p>Management by Objectives- Definition, Features, Process, Merits & Demerits, Measures to make MBO effective, Management by exception [MBE]</p> <p>Decision-making: Definition - Process and Significance – Types, Factors, Problems/Constraints in decision making, Guidelines to make decisions effective</p>	15	CO2
III	<p>Organisation: Definition- Features, Steps in organizing, Principles of organization, Types of Organizations – Formal & Informal Organization- Line, Line & Staff, Functional, Project, Matrix, Virtual, Network, Committee- Purpose, Types, Merits & Demerits, Measures to make it effective</p> <p>Line & Staff conflict- Arguments for & against Line & Staff - Measures to resolve conflicts</p> <p>Organization Structure – Factors influencing organization structure</p> <p>Span of Control – Factors influencing Span of management</p> <p>Departmentation - Meaning- Factors - Bases of departmentation – Advantages & Disadvantages of different types of departmentation</p>	15	CO3
IV	<p>Authority – Sources of authority – Responsibility - Accountability, Power - Influence</p> <p>Delegation – Definition – Elements – Types – Need – Principles - Barriers – Measures to make delegation effective</p> <p>Centralisation - Decentralization-Merits & Demerits - Factors determining decentralization of authority - Distinction between delegation & decentralization</p>	15	CO4

	Direction– Definition, Nature, Purpose – Elements - Principles		
V	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	15	CO5

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

WEB RESOURCES

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

Course Title: ALLIED II – BUSINESS MATHEMATICS - II

Course Code :	Credits : 03
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

CO1	Solve problems in two dimensional analytical geometry.
CO2	Solve the problems on ratios, proportion and variation.
CO3	Interpolate using Newton and Lagrange and Binomial methods.
CO4	Find the inverse of a matrix and hence solve the system of linear equation.
CO5	Solve the problems in quantitative aptitude

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOKS:

Recommended Text Book:

1. Dr.P.R. Vittal,*Business Mathematics*, Margham Publications.

Module	CHAPTERS
I	Chapter 12
II	Chapters 7
III	Chapters 22
IV	Chapters 14

2. Dr. R. S. Aggarwal, (2017) *Quantitative Aptitude*, S. Chand & Company Ltd., (Revised edition)

Module	CHAPTERS
V	Section 1 9,11,16,20,27 and28

Reference Books:

1. Dr.S. P. Rajagopalan, Dr. R. Sattanathan, *Business Mathematics*, Vijay Nichole Imprints private limited.
2. D. .C. Sanchetti, V.K. Kapoor(2014), *Business Mathematics*, Sultan Chand & Sons.

Note: Latest Edition of the reading to be used

**SKILL ENHANCEMENT DISCIPLINE SPECIFIC -II EVEN SEMESTER
COURSE TITLE: DISCIPLINE SPECIFIC II: ONLINE COMMUNICATION IN
DIGITAL AGE**

Course Code :	Credits : 02
L:T:P:S : 3:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks: 50

Learning objectives:

Communication lies at the heart of human existence, blending personal expression, social interaction, and mass dissemination. This course explores technology's evolving impact on communication, covering technical and workplace communication, AI, digital humanities, gender dynamics, and online presence through blogging and microblogging. Participants will also explore online deception, ethical digital behavior, and transformative technologies such as augmented reality and virtual reality. The course aims to foster critical thinking, ethical awareness, and future readiness, equipping students to navigate and contribute effectively in the digital age.

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

CO1	Understand and analyze the fundamentals of Computer Mediated Communication (CMC) and AI
CO2	Examine and apply strategies for social media

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	-	2	3	3	2	1	3	1	2	3	3
CO2	-	2	2	2	1	3	3	3	2	1	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction, Aims, and Objectives, Computer Mediated Communication, Impersonal Computer-Mediated Communication, Interpersonal Communication Theories of CMC, Interpersonal Computer-Mediated Communication, Artificial Intelligence and Online Communication	22	CO1
II	Introduction to social media, Social Networking Sites, Blogging and Micro Blogging, Online Social Support and Social Media, Social Media Marketing, Advertising Strategies and Social Media Marketing, Digital Ethics, Fundamentals of Ethical Behaviour, The Social Network: Navigating Ethics in Entrepreneurship, Augmented Reality	23	CO2

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS

1. Computer-Mediated Communication: A Theoretical Approach by Caleb T. Carr – A foundational text covering CMC concepts and theories.
2. The Handbook of social media and Online Support by Barbara R. Hudson – Focuses on social media, networking, and online social dynamics.

REFERNCE BOOKS

1. Digital Rhetoric and Ethics: Navigating Communication in the Age of AI by John P. Charlton – Addresses ethical dimensions and AI in communication.
2. Augmented Reality and Virtual Experiences: Redefining Communication by Sara I. Belcher – Explores AR technologies and their transformative effects on communication.

Web source

1. [The Emerald Handbook of Computer-Mediated Communication and Social Media | Emerald Insight](#)
2. [Online Communication in the Digital Age - Course](#)

NME -II EVEN SEMESTER

Course title: NME PAPER: INVESTMENTS IN STOCK MARKETS

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

Learning objectives

Investment is one of the main finance functions for both corporations and individuals. Investor managers face situations that require an understanding of quantitative tools and qualitative assessment before a decision is arrived at. This course provides a broad overview of investment management, focusing on the application of finance theory to the issues faced by portfolio managers and investors in general. Course participants shall learn about various assets that can be considered to form an investment portfolio, their valuation, and measurement of performance.

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

CO1	Introduction to financial markets, institutions, and assets; Investment as a process; and Investment philosophies.
CO2	Mutual funds as investment, Portfolio theory and asset allocation; Investment strategies.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	-	1	1	2	3	-	2	-	2	2	2
CO2	-	2	2	2	3	2	1	2	1	3	3

Modules	Modules contents	HRS	COS
1	Overview of Financial Markets, Types of markets-Capital Markets and stock Markets – Stock Market Mechanism – Estimating price of securities – Indices and Regulatory Mechanism in India Investments in Stock Markets – strategies, alternative investments - Portfolio performance evaluation - Factors driving portfolio performance	15	CO1
2	Security Analysis and portfolio management - Fundamental - technical analysis, technical analysis, Moving averages. Introduction to Private Equity Market and Venture Capital, Social Stock Exchange, BSE Small and Medium Exchanges.	15	CO2

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS

1. Luenberger, D. G. (2017), Investment Science, Oxford University Press.
2. Bodie, Kane, and Marcus (2019), Investments, McGraw Hill.

REFERENCE BOOKS

1. Damodaran, A.(2014), Applied Corporate Finance, Wiley India.

Web source

1. UNCTAD Reports.
2. WTO, Annual Report, various issues.
3. Wiley online library
4. www.emerald.com
5. <https://onlinecourses.nptel.ac.in>

Note: Latest edition of text books may be used.

**Course title: NME PAPER: SUSTAINABILITY PLANS
FOR BUSINESS**

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

Learning objectives

Sustainable Business Strategy provides participants with the knowledge and tools to become purpose-driven business leaders. This course explores the different business models that companies can use to drive change and explains why purpose-driven businesses are particularly well positioned to tackle the world's biggest problems. You will learn how to influence management and other key stakeholders on the competitive advantages of being a purpose-driven firm, and how to integrate your values into your work so that you can help transform firms into catalysts for system-level change.

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

CO1	Challenges, Complexities, and Inter-relationship; Corporate Sustainable Strategy
CO2	Economic Growth; Sustainable Trade and Sustainable Trade Opportunities

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	-	1	1	2	3	-	2	-	2	2	2
CO2	-	2	2	2	3	2	1	2	1	3	3

Modules	Modules contents	HRS	COS
1	Sustainable Development Goals (SDGs) –Challenges-Complexities - Inter-relationship- Corporate Sustainable Strategy; Sustainable Balanced Scorecard; Policies on Sustainable Balanced Scorecard - Economic Growth - Trade as an Engine of Growth.	15	CO1
2	Sustainable Development- Striking a Balance between Sustainability and Economic Growth - Sustainable Trade and Sustainable Trade Opportunities - Sustainable Production and Consumption - Fundamentals and Trends - Sustainable infrastructure- Eco- Tourism - Sustainable Waste Management; Industrial Symbiosis	15	CO2

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS

1. Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage, Daniel C. Esty, Andrew S. Winston.
2. Business and Sustainability, Michael Blowfield.

REFERENCE BOOKS

1. The Triple Bottom Line: How Today's Best-Run Companies Are Achieving Economic, Social and Environmental Success - and How You Can Too, by Andrew Savitz.
2. The New Sustainability Advantage: Seven Business Case Benefits of a Triple Bottom Line, Bob Willard.
3. Various articles, cases, research literature, websites in the related area.

Web source

1. UNCTAD Reports.
2. WTO, Annual Report, various issues.
3. Wiley online library
4. www.emerald.com
5. <https://onlinecourses.nptel.ac.in>

Note: Latest edition of text books may be used.

Course Title: NME - GAMIFICATION AS A BUSINESS STRATEGY

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

Learning Objectives:

This course provides an in-depth introduction to Gamification as a basis for competitive marketing strategies and execution. Students will learn how to use gamification techniques for enhancing customer engagement and adding value to customer experience using gamified instruments and manage customer relationship for effective marketing decisions. Students will gain hands-on experience with the techniques and theory covered in this course.

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

CO1	To Understand Gamification Strategy
CO2	To familiarize with application of Gamified App in business activities

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	-	2	3	3	2	1	3	1	2	3	3
CO2	-	2	2	2	1	3	3	3	2	1	2

MODULE	CONTENTS OF MODULE	Hours	COS
I	Introduction To Gamification - Introduction to Concept of Gamification Various definitions – Drivers Are You an Owner or a manager - Need for Gamification as a strategic tool - Gamification in enhancing customer experience/ engagement/ interaction - Customer journey, customer discovery and customer retention - Meaningful Gamification	15	CO1
II	Underpinnings of Gamification - Goals of Gamification (defining business goals) - The Rules of Motivation - Develop the Appropriate Metrics to Measure Success of a Business - Gamification in the Enterprise: Differences from Consumer Market, Implications, and a Method to Manage Them - Dark Side of Gamification: Ten Business Scenarios and Their Unintended Consequences - Determining key performance indicators (KPI).	15	CO2

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS

1. ‘Gamify’ by Brian Burke
2. Drive by Daniel H. Pink

REFERENCE BOOKS

1. —For The Win by Kevin Werbach and Dan Hunter
 2. The Small Big by Steve Martin, Noah Goldstein, and Robert Cialdini
- WEB SOURCE**

1. UNCTAD Reports.
2. WTO, Annual Report, various issues.
3. **Wiley online library**
4. www.emerald.com
5. <https://onlinecourses.nptel.ac.in>

Note: Latest edition of text books may be used

Course Title: NME – INTRODUCTION TO QUALITY CONTROL AND SIX SIGMA

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

Learning Objectives:

The course on Six-Sigma will focus on detailed strategic and operational issues of process improvement and variation reduction. Six-sigma is a measure of quality that strives for near perfection. It is a disciplined, data-driven approach for eliminating defects (driving towards six standard deviations between the mean and the nearest specification limit) in any process-from manufacturing to transactional and from product to service.

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

CO1	To understand Quality Control
CO2	To understand Six – Sigma Concept

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO						PSO				
	1	2	3	4	5	6	1	2	3	4	5
CO1	-	3	1	3	2	1	3	1	1	3	3
CO2	-	2	3	2	1	3	3	3	2	1	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Quality Control - Meaning and definition, Continuous Process improvement- Fundamentals and terminologies, process analysis and design, Models - Cognitive Information Processing (CIP), Improvement Pyramid, Plan-Do-Check-Act Cycle[PDCA]. Quality Control in operations – Quality Planning, Control Plan, Quality Control, Customer quality	15	CO1
II	Six Sigma Principles and Focus Areas – Applications - Quality Management: Basics and Key Concepts - Fundamentals of Total Quality Management- Cost of quality - Voice of customer - Quality Function Deployment (QFD)	15	CO2

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS

1. Roderick A. Munro and Govindarajan Ramu and Daniel J. Zrymiak, The certified six sigma Green Belt Handbook, ASQ Quality Press and Infotech Standards India Pvt. Ltd.
2. T. M. Kubiak and Donald W. Benbow, The Certified Six Sigma Black Belt Handbook, Pearson Publication.
3. Forrest W. Breyfogle III, Implementing Six Sigma, John Wiley & Sons, INC.
4. Evans, J R and W M Lindsay, An Introduction to Six Sigma and Process Improvement, CENGAGE Learning.

REFERENCE BOOKS

1. Howard S. Gitlow and David M. Levine, Six Sigma for Green Belts and Champions, Pearson Education, Inc.
2. Montgomery, D C. Design and Analysis of Experiments, Wiley.
3. Mitra, Amitava. Fundamentals of Quality Control and Improvement, Wiley India Pvt Ltd

Web source

1. UNCTAD Reports.
2. WTO, Annual Report, various issues.
3. Wiley online library
4. www.emerald.com
5. <https://onlinecourses.nptel.ac.in>

Note: Latest edition of text books may be used.

**THIRD SEMESTER
SYLLABUS
OF
B. Com (Accounting and Finance)**

SEMESTER III

Course Title: CORE V - CORPORATE ACCOUNTING – I

Course Code :	Credits : 04
L:T:P:S : 2:4:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

- 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	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	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	Develop the ability to account for the redemption of preference shares and understand the process and financial implications of underwriting shares and debentures
CO4	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	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	PSO5
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2	1	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	1	1	3	3	2

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. 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 reading to be

used. WEB RESOURCES

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

Course Title: CORE VI - BUSINESS LAWS AND ETHICS

Course Code:	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 100

Learning Objectives:

- To gain in-depth 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	PSO5
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	2	3	1
CO3	3	3	3	3	3	3	3	3	3	2	2
CO4	3	2	3	3	3	3	3	1	1	3	2
CO5	3	3	3	3	3	3	1	1	3	2	3

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

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

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

1. Sulphery, 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.

Note: Latest edition of the books to be

referred WEB RESOURCES

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

Course Title: CORE VII: BANKING AND FINANCIAL SERVICES

Course Code :	Credits : 04
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

- 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	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	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	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	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	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:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	2	3	3
CO2	3	2	3	3	3	3	2	3	3	3	2
CO3	3	3	3	3	3	3	2	3	2	3	3
CO4	3	2	3	3	3	3	1	2	3	3	3
CO5	3	2	3	3	3	3	3	3	2	3	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Commercial banking – definition – classification of banking system– universal banking – functions – Role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role – RBI- objectives – legal frame work.</p> <p>Opening bank accounts – type of bank accounts – KYC Norms - FDR- Pay- in-slip book, Withdrawal forms – special type of customers – bank lending sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – Credit Information Bureau [CIB] - CIBIL Records and Reference.</p>	17	CO1
II	<p>Negotiable instruments – meaning – definition – types – distinction between Cheque, promissory note and bills of exchange - CTS Cheques – meaning –advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of a cheque – payment in a crossed cheque – material alteration – statutory protection.</p>	20	CO2
III	<p>Introduction to Financial Services - An Overview – functions – financialservices market – credit cards - features, benefits and drawbacks – Credit card frauds – Debit Cards: Concept and mechanism.</p> <p>E-banking – Internet banking – Internet banking Vs. traditional banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Security and safeguards in E-Banking- Indian Financial Network (INFINET) – IFSC - MICR – MMID-Digital wallet- National Payments Corporation of India (NPCI).</p>	18	CO3
IV	<p>Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfaiting (An Overview)</p> <p>Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.</p>	20	CO4

V	<p>Merchant banking - definition – functions – code of conduct – regulatory framework.</p> <p>Mutual funds - definition – products and schemes (Types of Mutual Funds) – Advantages of MF's- working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).</p>	15	CO5
---	---	----	-----

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

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

REFERENCE BOOKS:

2. Banking Law Theory and Practice– Sundaram and Varshney –Sultan Chand
3. Banking Law Theory and Practice– S.N.Maheswari–Kalyani Publications
4. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
5. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company

Note: Latest Edition to

be used. WEB

RESOURCES

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

Course Title: CORE VIII: FINANCIAL MANAGEMENT - I

Course Code :	Credits : 04
L:T:P:S : 2:3:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	2	2	1	1	2	1	2	3	2
CO2	1	-	1	1	2	1	1	3	2	2	2
CO3	1	2	2	1	1	1	1	3	2	1	1
CO4	1	1	3	3	1	2	1	1	3	2	2
CO5	1	1	2	2	1	1	1	1	3	2	1

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

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

PROPORTION OF THEORY WILL BE 40% AND PRACTICAL 60% TEXT BOOKS:

TEXT BOOKS:

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

REFERENCE BOOKS

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

Web Resources:

1. <https://www.icai.org/post/19152>
2. <https://castudynotes.com/wp-content/uploads/2022/05/CA-Inter-FM-Study-Materials-May22-and-Nov22.pdf>

Note: Latest Edition of the reading to be used.

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

Course Code :	Credits : 03
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

**FOURTH SEMESTER
SYLLABUS
OF
B. Com (Accounting and Finance)**

SEMESTER IV

Course Title: CORE IX: CORPORATE ACCOUNTING - II

Course Code :	Credits : 04
L:T:P:S : 2:4:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	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	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	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	Acquire the knowledge on the regulatory framework governing banking companies, including RBI's prudential norms, asset classification, provisioning under Basel III
CO5	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:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3	1
CO2	3	2	3	3	3	3	3	2	3	3	2
CO3	3	2	3	3	3	3	3	2	3	3	2
CO4	3	1	3	3	3	3	2	3	2	3	1
CO5	3	1	3	3	3	3	2	3	3	3	1

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80% TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest edition of the

books to be referred WEB

RESOURCES

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

Course Title: CORE X - FINANCIAL MANAGEMENT - II

Course Code :	Credits : 04
L:T:P:S : 2:3:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	2	1	1	1	2	1	2	2	2
CO2	2	1	3	3	2	1	1	3	2	3	1
CO3	2	2	3	3	2	1	2	2	2	2	1
CO4	1	2	3	3	2	1	1	1	3	2	1
CO5	1	-	1	1	-	1	2	1	2	3	1

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

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

ROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80% TEXT

BOOKS:

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

REFERENCE BOOKS

1. Murthy, A. (2020). *Financial Management*. Chennai, India: Margham Publications

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

WEB RESOURCES:

1. <https://www.icai.org/post/19152>
2. <https://castudynotes.com/wp-content/uploads/2022/05/CA-Inter-FM-Study-Materials-May22-and-Nov22.pdf>

Note: Latest Edition to be used

Course Title: CORE XI - COMPANY LAW

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	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	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	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	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	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	PSO5
CO1	3	2	1	1	3	2	2	3	3	3	3
CO2	2	3	2	1	3	1	2	3	3	3	3
CO3	3	2	1	2	2	2	3	3	3	3	3
CO4	3	1	2	3	3	1	3	2	2	3	2
CO5	3	2	2	2	3	2	3	2	1	2	2

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

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

	duties – Rights- Audit as per Companies Act – Statutory, Cost audit, Internal audit – Overview of National Financial Reporting Authority [NFRA].		
V	Meeting- Annual General Meetings - Extra Ordinary General Meeting – Board meeting –Virtual meetings- Notice – Quorum- Chairman of the meeting - Proxy - Voting and Poll -Resolution types – Minutes Member of a company –Modes of acquiring membership – Cessation of membership- Rights and liabilities of members. Winding up – Modes of winding up – Voluntary Liquidation process.	15	CO5

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the

reading to be used. WEB

RESOURCES

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

Course Title: CORE XII - BUSINESS COMMUNICATION

Course Code :	Credits : 04
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	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	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	Equip students with the ability to compose effective trade correspondence and employment-related documents, enhancing communication skills crucial for professional business interactions.
CO4	Create the skills to prepare effective corporate correspondence addressing directors, shareholders, and government agencies, ensuring compliance with statutory disclosure requirements
CO5	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	PSO5
CO1	3	3	3	3	3	3	3	1	3	1	3
CO2	3	3	3	3	3	3	3	1	3	1	3
CO3	3	3	3	3	3	3	3	1	3	1	3
CO4	3	3	3	3	3	3	3	1	3	2	3
CO5	3	3	3	3	3	3	3	1	3	3	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	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	18	CO1
II	Trade enquiries and replies - quotations - Orders - Complaints and Settlement Trade references and status enquiries – collection Letters - Circular letters, Application for appointments and resume.	18	CO2
III	Internal Correspondence – circular, notices, note preparation, announcements, memo, press release Communication before and after meeting – notice and agenda, minutes – Do’s and Don’ts while drafting minutes	18	CO3
IV	Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others [Special reference to disclosure requirements under relevant statutes].	18	CO4
V	Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Role of technology in Business Correspondence – E-mail- writing effective emails, tips and conventions of mail, Social media communication – ethics and limitations.	18	CO5

PROPORTION OF THEORY WILL BE 100%

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 reading to

be used. WEB RESOURCES

1. www.businesscommunication.org

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

Course Code :	Credits : 03
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes

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

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

TEXT BOOKS:

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

REFERENCEBOOKS:

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

Note: Latest Edition of the reading to be used.

**FIFTH SEMESTER
SYLLABUS
OF
B. Com (Accounting and Finance)**

SEMESTER V

Course Title: CORE XIII - BASICS OF COST ACCOUNTING

Course Code :	Credits : 04
L:T:P:S : 2:3:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	3	3	2	2	3	2	3	2	2
CO2	2	2	2	3	1	3	2	2	1	2	1
CO3	3	3	2	3	2	2	2	2	2	1	1
CO4	2	2	3	3	1	1	2	3	3	2	1
CO5	-	1	3	3	1	2	2	1	3	2	1

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading**to be used. WEB RESOURCES**

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

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

Course Code :	Credits : 04
L:T:P:S : 2:3:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	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	Explain the meaning of Salaries under Income Tax Act 1961 and apply the provisions to solve problems.
CO3	Discuss House Property income under Income Tax Act 1961 and apply the provisions to solve problems.
CO4	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	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	PSO5
CO1	3	2	3	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3	1
CO3	3	1	3	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	1	1	1	3	1

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80% 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).

WEB RESOURCES:

1. <https://resource.cdn.icai.org/82046bos66146.pdf>
2. <https://resource.cdn.icai.org/82122bos66199cp3-u1.pdf>
3. <https://resource.cdn.icai.org/82121bos66199cp3-u2.pdf>
4. <https://resource.cdn.icai.org/82237bos66301.pdf>

Note: Latest edition of the books to be referred

Course Title: CORE XV - MANAGEMENT ACCOUNTING

Course Code :	Credits : 04
L:T:P:S : 2:4:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	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	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	Understand the objectives and importance of Cash Flow Statements as per Accounting Standard 3 (AS 3) and calculate cash from operations
CO4	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	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:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2	3	3
CO4	3	2	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3	3

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

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. 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 reading to be used.

WEB RESOURCES

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

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

Course Code :	Credits : 04
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	2	3	1	3	3	1	-	2
CO2	3	3	2	1	3	2	3	2	3	2	3
CO3	1	1	1	1	-	1	1	-	2	1	-
CO4	2	1	3	2	3	1	3	1	3	1	3
CO5	2	2	2	2	2	1	2	3	3	3	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	International Business Environment: International Business: Meaning, Nature, Concept – Micro and Macro Environment, STEEPLE/PESTLE analysis – Globalization: Meaning and implications, Drivers of Globalization, The Globalization Debate: Arguments for and against – Multinational Corporations - EPRG Model	18	CO1
II	International Business Avenues: Differences between Domestic and International Business-Different Modes of entry into International Markets, Factors, Types: Indirect and Direct Exports, Production Abroad, Assembly/Contract Manufacturing, Licensing, Franchising, Joint Ventures, Mergers & Acquisitions, Wholly owned subsidiary.	18	CO2
III	Introduction to International Business Theories: Theory of Mercantilism: Absolute Advantage, Comparative Advantage, Hecksher-Ohlin Theory, The New Product Life Cycle Theory, The New Trade Theory, Porter’s Diamond Model-Tariff & Non-tariff barriers International Business Organizations: GATT, WTO, TRIPS, TRIMS, GATS	18	CO3
IV	Overview of Export & Import: India’s Export-Import (EXIM) Policy - Promotional Measures - Export-oriented-Units (EOUs) - Deemed Exports - Export-Import Documentation	18	CO4
V	International Financial market: International Financial Markets: Equity, Debt, Foreign Exchange, Commodities, Derivatives, FDIs, FIIs - Role of Banks in Global Financial Transactions - Modes of Payment in International Trade: NOSTRO, VOSTRO, SWIFT & CHIPS	18	CO5

PROPORTION OF THEORY WILL BE 100%

TEXT BOOK:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used. WEB

RESOURCES

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

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

Course Code :	Credits : 04
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	2	3	3	2	2	1	-	2	1	3
CO2	-	3	3	2	2	2	2	2	2	1	3
CO3	-	3	2	3	2	2	2	3	2	2	3
CO4	-	2	3	3	2	2	2	1	2	2	3
CO5	-	3	3	3	2	2	3	2	3	3	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Corporate Finance – Nature, Importance, Objectives of Corporate Finance - Functions of Finance Manager - Shareholder Wealth Maximization - Agency Problems - Corporate Governance: Meaning, Origin, Objectives and Benefits of Corporate governance, Fundamental Pillars of Corporate Governance - Business Ethics, Ethical issues in Finance - Corporate Social Responsibility: Concept, Significance, CSR provisions under the Companies Act 2013 - Social Audit - Ethical Investing	18	CO1
II	Corporate Financial Planning - Meaning, Definition, Objectives, Characteristics, Scope, Factors affecting financial planning, Essentials of a sound financial plan, Importance, Need, Problems in Corporate Financial Planning - Overtrading and Undertrading: Meaning, Causes, Symptoms, Consequences and remedies - Over and Under Capitalization: Meaning, Causes, Consequences & Remedies, Comparison of over and under capitalization.	18	CO2
III	Corporate Restructuring – Meaning, Reasons for corporate restructuring, Types of corporate restructuring: Stock swaps, Merger & its types, Shell company, Acquisitions including Cross-border Acquisitions, Joint venture, Strategic Alliance, Disinvestment, Spin-off, Demerger, Slump sale, Franchising, Takeovers, Divestiture - Anti-takeover strategies: Greenmail, Golden Parachute, White Knight, Poison Pills, Macaroni Defense, Shark repellents, People Poison Pill – Corporate failures	18	CO3
IV	Financial Restructuring - Meaning, Reasons, Components - Stock Split: Meaning, Objectives, Advantages and Disadvantages - Debt Consolidation and Corporate Debt Restructuring (CDR): Meaning, Differences and Similarities - Cancellation of Paid-up Capital - Leveraged Buyouts: Meaning, Characteristics, Types, Advantages and Disadvantages	18	CO4
V	International Finance - Basic concepts of International Money Market – International Currency Markets - International Credit Markets – Foreign Bonds & Eurobonds – Features - FCCBs, FRNs issued by Indian Companies, International Equities: FIIs, FDIs, ADR, GDR	18	CO5

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS

1. Berk, J. & DeMarzo, P. (2019). *Corporate Finance*. London, UK: Pearson Education
2. Ross, S. A. (2018). *Fundamentals of Corporate Finance*. New York, USA: McGraw-Hill Education
3. Apte, P.G. (2020). *International Financial Management*. New Delhi, India: McGraw Hill (India) Pvt. Ltd

REFERENCE BOOKS:

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

Note: Latest Edition of the Reading

to be used. WEB RESOURCES

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

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

Course Code :	Credits : 04
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	1	1	2	3	-	1	3
CO2	3	1	1	1	1	3	3	2	3	-	3
CO3	3	1	1	1	2	3	2	1	2	1	3
CO4	3	1	1	1	2	3	3	2	1	2	2
CO5	3	2	2	2	2	3	3	2	3	3	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Human Resource Management - Concept and functions, Role, Status and competencies of HR manager, HR policies, Evolution of HRM, Emerging challenges of Human Resource Management - Workforce diversity, Empowerment, Downsizing, VRS, Work Life Balance	18	CO1
II	Human Resource Planning - Quantitative and qualitative dimensions, Job analysis – Job description & job specification – Recruitment, concept & sources – Selection, concept & process - Test & interview – Placement - Induction & socialization, Retention - Artificial Intelligence in Talent Acquisition: Meaning, Role, Benefits, Application and Challenges of AI based Recruitment.	18	CO2
III	Training and Development - Concept and importance, Role specific and competency-based training, Training and development methods: Apprenticeship, Understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Sensitivity Training, In-basket, Management Games, Conferences and Seminars, Coaching and Mentoring, Management Development Programs, Training Process Outsourcing	18	CO3
IV	Performance appraisal & Employee Engagement Performance appraisal: Nature, objectives and process, Performance management, Methods of Performance Appraisal, Potential appraisal, Employee counseling, Job changes - Transfers and promotions - Human Resource Audit – Compensation, Concept and policies, Individual, group & organization incentive plans, Fringe benefits, Performance linked compensation, Job Evaluation Employee Engagement: Meaning, Definition, Types, Importance, Factors; Benefits, Impact on performance, Methods to promote employee engagement.	18	CO4
V	Employee Health and Safety; - Employee welfare - Social Security (excluding legal provisions) - Employer-employee relations: An overview, Grievance handling & redressal - Industrial disputes, Causes & Settlement machinery - Digital HRM – Digital Workforce - Human Resource Information System & Digital HRM - Contemporary issues in Human Resource Management	18	CO5

PROPORTION OF THEORY WILL BE 100%

TEXT BOOK:

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

REFERENCE BOOKS

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

Note: Latest Edition of the reading to be used

WEB RESOURCES

1. https://www.researchgate.net/publication/305954894_Human_Resource_Management_The_ory_and_Practice/link/57a740ce08aee07544c130bd/download
2. http://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Man_agement_32088.pdf
3. <https://brauss.in/hrm-basic-notes.pdf>

Course Title: ELECTIVE III: (D) INFORMATION SYSTEMS FOR DECISION MAKING

Course Code :	Credits : 04
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

On taking this course, the student will understand the foundational concepts, applications, and organizational impacts of information systems in facilitating effective decision-making and management processes.

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

CO1	Understand the key concepts, benefits, users, challenges, and technologies associated with information systems in business.
CO2	Understand organizational concepts, information needs across management levels, and the roles and functions of various information systems in decision-making and operations.
CO3	Analyze decision-making processes, differentiate decision types, apply decision models, and utilize data visualization tools for effective organizational decision-making.
CO4	Develop an understanding of control mechanisms in information systems, focusing on report management, information distribution, security, and ethical and social considerations.
CO5	Identify the role of big data, AI, and data analytics in enhancing decision-making, integrating the DIKW framework, system applications, and addressing ethical considerations.

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	1	1	3	-	2	2	1
CO2	3	2	3	1	1	1	3	-	2	2	1
CO3	3	2	3	2	3	2	3	-	3	2	2
CO4	3	1	2	1	1	1	3	-	2	1	1
CO5	3	2	3	1	2	3	3	-	3	3	1

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

MODULE	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to information systems: Definition and need for information systems in business - Benefits - Users of information System - Challenges and issues in the implementation of Information System - Sharing of information - Networks, Intranet, Internet, Extranet, Wireless Technology, Cloud Computing.	15	CO1
2	Information Systems in Organisations Concept of organisation- Information Levels - Anthony's Hierarchy - Information Requirements at different management levels - Types of information systems - Transaction Processing System, Management Information System, Executive Information System, Enterprise Resource Planning System, Decision Support System, Expert System, Customer Relationship Management Systems.	20	CO2
3	Decision Making and Information Systems Types of Decisions - Strategic, Tactical, Operational, Programmed and Non-programmed decisions - Simon's Model of Decision Making - Approaches to evaluating and selecting among decision alternatives - Behavioural Models of organisational decision making - Data Visualisation Tools.	20	CO3
4	Controls in Information System Types of Controls - Controls over routine and ad hoc internal reports - Controls over distributing internal information - Information Security - Ethical and social issues in information system.	15	CO4
5	Big Data, AI and Data Analytics in Decision Making Big data - meaning, characteristics, benefits, risks and challenges - Role of big data and data analytics in decision making - Relationship between the DIKW (Data-Information-Knowledge-Wisdom) pyramid and information systems - Integration of AI in Information Systems - Role of AI in data-driven decision making - AI ethics and bias in decision making.	20	CO5,

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

1. Management Information Systems, Prasad. L. M., Prasad Usha, Sultan Chand & Sons.
2. Management Information Systems: Managerial Perspectives, Goyal. D. P., Vikas Publishing House.

REFERENCE BOOKS:

1. Management Information Systems: Managing the Digital Firm, C. Laudon Kenneth, P. Laudon Jane, Pearson Education.
2. Management Information Systems: Text and Cases, Waman S Jawadekar, Sanjiva Shankar Dubey, McGraw Hill.

Note: Latest Edition of the reading to be used

WEB RESOURCES:

1. <https://www.ibm.com/think/topics/big-data-analytics>
2. <https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/info-systems.html>
3. <https://cloud.google.com/learn/what-is-big-data>
4. <https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/how-companies-use-big-data.html>

**Course Title: DISCIPLINE SPECIFIC ELECTIVE - I
ELECTIVE PAPER (A) – BEHAVIOURAL FINANCE**

Course Code :	Credits : 04
L:P:T:S: 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 100

Learning Objective:

The course aims to enable the student to understand concept of Behavioral finance. Behavioral Finance help students understand how psychological influence and cognitive biases affect financial behavior of individuals and market.

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

CO1	Understand concept of Behavioral Finance, Standard finance and cognitive biases.
CO2	Analyze the different Behavioral finance theories.
CO3	Analyze the different factors of Behavioral finance and how it affects investment behavior.
CO4	Define market anomalies and market sentiment.
CO5	Understand emotional biases and its impact on decision making.

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	1	1	2	2	3	2	1	2
CO2	2	1	3	2	2	1	2	2	2	1	2
CO3	3	2	3	3	1	1	3	3	2	2	2
CO4	1	1	3	2	1	1	2	2	1	2	2
CO5	2	2	3	3	1	2	3	3	2	1	2

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

MODULE	CONTENTS OF MODULE	Hrs	Cos
1	Behavioral Finance - Maning-Definition-Characteristics- and scope of behavioral finance. Behavioral Economics- difference between behavioral finance and behavioral economics. Behavioral finance in the stock market- decision-making errors and biases- difference between traditional finance and behavioral finance, standard finance and behavioral finance. Difference between finance theories and behavioral theories -Cognitive biases	15	CO1
2	Behavioral Finance theories - Behavioral Asset Pricing – Capital Asset Pricing Model-Regret theory – Prospect theory- Financial Cognitive Dissonance- Behavioral Portfolio theory. Arbitrage- Limits to Arbitrage- investor sentiment- under over reaction- behavioral corporate finance. Rational and irrational behavior- psychology of risk	20	CO2
3	External factor and Investment behavior: Biases - Heuristics- overconfidence- fear -greed and emotions in financial market – Investment Bias-Representative Bias- Anchoring-Hindsight- Mental accounting and mental accounting. -Efficient market Vs Irrational market- Market Anomalies.	20	CO3
4	Behavioral Finance and Investment process - Define market anomalies- Momentum- market bubbles and crashes- Value and growth of investment- home bias- excessive trading during crashes. Classifying investors according to market sentiments- overconfidence of investors in forecasting skills- investors sentiment and their financial security.	15	CO4
5	Investment strategies: Explore goal-based investing strategies identifying and - understanding cognitive and emotional biases- impact on decision-making- decision making analyses of investors by applying theories. Analysing the decision- making and risk aversion among investors	20	CO5

PROPORTION OF THEORY WILL BE 100%

TEXT BOOK:

1. Kapoor, S., & Prosad, J. M. (n.d.). *Behavioral finance*. Sage Publications India Pvt Ltd

REFERENCE BOOKS:

1. Joshi, D. (2024). *Fundamentals of behavioral finance* (1st ed.). Redshine Publication. ISBN:9789-3929-1742
2. Ackert, L. F. (n.d.). *Understanding behavioral finance* (1st ed.). Cengage India. ISBN: 9788-1315-1544

Web links:

1. <https://online.mason.wm.edu/blog/what-is-behavioral-finance>
2. <https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles/behavioural-finance.html>
3. <https://www.investopedia.com/terms/b/behavioralfinance.asp>

Note: Latest edition of the books to be referred.

Course Title: DISCIPLINE-SPECIFIC ELECTIVE - I
ELECTIVE PAPER (B)– FORENSIC ACCOUNTING AND AUDITING

Course Code:	Credits : 04
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 100

Learning Objectives:

By taking this course, the student will be able to learn about Forensic accounting, the Application of Forensic Accounting strategy and identify the types of fraud and fraud prevention. Role of Advanced Technology in Forensic Investigations and Fundamentals of Forensic Audit.

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

CO1	Understand forensic accounting and the Professional Standards governing forensic accountants
CO2	Identify the types of corporate fraud: Misappropriation of assets, Manipulation of financial statements, and preventive measures
CO3	Describe the investigative techniques in forensic accounting
CO4	Develop in-depth knowledge regarding the legal framework governing forensic accounting
CO5	Organize the tools for handling forensic audit and identify the forensic auditing governing procedure

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	1	1	3	3	1	3	1
CO2	3	3	3	2	1	2	3	2	3	2	1
CO3	1	1	2	1	-	1	2	-	3	2	-
CO4	2	1	3	2	3	1	2	1	3	1	-
CO5	2	2	2	2	2	1	3	1	3	3	3

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

MODULE	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Forensic Accounting Forensic Accounting – Definition, meaning – Scope, Importance – History and Evolution - Application for Forensic Accounting –Types - Distinguishing Fraud Examination and Forensic Accounting – Overview of Role and Responsibilities of Forensic Accountants – Professional Standards governing forensic accountants.	15	CO1
2	Fraud Detection and Prevention Types of Corporate Frauds: Bribery and corruption - Misappropriation of assets - Manipulation of financial statements - Procedure-related frauds - Fraud in e-commerce. Fraud risk management framework - Preventive measures and fraud deterrence strategies.	20	CO2
3	Investigative Techniques in Forensic Accounting Role of Advanced Technology in Forensic Investigations - Planning a Forensic Investigation Engagement – Scope of Investigation - Investigative procedures and tools - Data analysis and digital forensics - Financial statement analysis and ratio analysis for fraud detection -Computer-assisted audit techniques (CAATs).	20	CO3
4	Legal and Regulatory Environment Legal framework governing forensic accounting -Laws related to fraud and white-collar crime, Court procedures - Report writing, Anti-money laundering regulations and compliance.	15	CO4
5	Forensic Audit Fundamentals of Forensic Audit – Tools for handling Forensic Audit – Forensic auditing recognition procedure – Steps in Forensic Audit -Objectives -Benefits – Powers and Duties of Auditors.	20	CO5,

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

1. Forensic Audit Decoded: CA Gyan B Pipara, 2nd Edition, July 2024, Taxman Publication Private Ltd.
2. Forensic Accounting and Auditing: CMA Dr. A.S. Gurudath, Dr S Devarajappa, Rashmi Akshay Yadhav, Himalaya Publishing House

REFERENCE BOOKS:

1. Albrecht, W. Steve. (2009). Forensic Accounting & Fraud Examination. Cengage Learning (India Edition).
2. Banerjee, Robin (2015). Who Cheats and How? Sage Publications, New Delhi.

Web Resources:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles/forensic-accounting0.html#:~:text=The%20terms%20are%20not%20strictly,part%20of%20the%20forensic%20investigation>
2. <https://www.forensicglobal.org/cerfa.html>
3. <https://www.icai.org/post/22450>
4. https://icmai.in/Advscf/Forensic_Audit/Course_Modules.php

Note: Latest edition of the books to be referred.

Course Title: DISCIPLINE-SPECIFIC ELECTIVE - I
ELECTIVE PAPER (C)– INDUSTRIAL RELATIONS AND LABOUR LAWS

Course Code:	Credits : 04
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 100

Learning Objectives:

On taking this course the student will be able to gain knowledge on the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

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

CO1	understand evolution of industrial relations and its significance in managerial world.
CO2	imbibe how to interact, negotiate and transact with trade unions.
CO3	acquaint with the basic framework of collective bargaining and workers' participation.
CO4	design and understand the discipline measures and address grievance mechanisms.
CO5	understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	1	3	2	3	1	3	3	3
CO2	2	3	2	1	3	1	3	1	2	3	2
CO3	3	2	1	2	2	2	3	2	3	3	3
CO4	3	1	2	3	3	1	3	1	2	2	3
CO5	3	2	2	2	3	2	3	2	2	3	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	UNIT I : Industrial Relations (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR. Concept of GIG Economy and ramifications for industrial relations.	15	CO1
II	UNIT II: Trade Union Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926	20	CO2
III	UNIT III: Collective Bargaining and Workers' Participation in Management Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Workers' Participation in Management: Concept- WPM Practices in India	20	CO3
IV	UNIT IV: Discipline and Grievance Redressal : Discipline: Causes of indiscipline, Maintenance of discipline. Misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946.	15	CO4
V	UNIT V: Labour Laws The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: The Factories Act, 1948: Introduction-Meaning, Definition and Objectives, Provisions relating to Health, Safety, Welfare facilities; Employee State Insurance Act 1948, Payment of Bonus Act 1965, Employees' Provident Fund Act 1952 - Objective, scope and applications	20	CO5

Textbook References

1. Bhushan, Bharat, Kapoor, N.D., Abbi, Rajni, "*Elements of Industrial Law*". *Sultan Chand & Sons Pvt. Ltd.*
2. Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. (2007) *An Introduction to Collective Bargaining and Industrial Relations*, McGraw Hill Companies.
3. Padhi, P K, (2017), *Industrial Relations*, Prentice Hall India
4. Sharma, J.P. (2018), *Simplified Approach to Labour Laws*. Bharat Law House (P) Ltd.

References Book

1. Venkat Ratnam, (2018) *C.S. Industrial Relations: Text and Cases*, Oxford University Press, Delhi.
2. Farnham., and Limlott, J. (1993) *Understanding Industrial Relations* Cassell.
3. Salamon, M. (2001), *Industrial Relations: Theory & practice*. Pearson higher Education.

Web Source Link

1. <https://www.jaroeducation.com/blog/understanding-labour-laws-and-industrial-relations/>
2. <https://labour.gov.in/industrial-relations>
3. https://onlinecourses.nptel.ac.in/noc24_mg104/preview

Note: Latest edition of the books to be referred.

**Course Title: DISCIPLINE-SPECIFIC ELECTIVE - I
ELECTIVE PAPER (D)– STRATEGIC MANAGEMENT**

Course Code:	Credits : 04
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 100

Learning Objectives:

Upon completion of this paper, students will be able to Understand and apply strategic management theories, tools, and models to analyze business environments, competitive landscapes, and organizational capabilities, learn to measure and evaluate the outcomes of strategic initiatives, using appropriate metrics and KPIs, and recommend adjustments when necessary to ensure continuous improvement. By the end of this course, students will have developed the critical skills to craft, implement, and evaluate strategic plans that contribute to the sustainable success of an organization.

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

CO1	Understand the strategic management process, including vision, mission, objectives, and contemporary strategic issues.
CO2	Analyze corporate policies, business responsibilities, and planning mechanisms in an Indian context.
CO3	Evaluate internal and external environments using frameworks like SWOT, VRIO, and Value Chain for strategic analysis.
CO4	Formulate appropriate business, corporate, and functional strategies using models like SFAS, TOWS, and ETOP.
CO5	Implement and monitor strategies using leadership principles, control systems (Balanced Scorecard, DuPont), and strategic audits.

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	2	1	3	2	1	1	2
CO2	3	2	2	2	3	2	3	3	2	1	2
CO3	3	3	3	2	3	2	3	3	2	2	1
CO4	3	3	3	3	3	3	3	3	3	2	2
CO5	2	3	3	3	3	3	2	2	2	3	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	UNIT I : Introduction: Strategy – Strategic Management Process – Developing a Strategic Vision –Mission- Setting Objectives– Strategies and Tactics – Importance of Corporate Strategy – the 7-S Framework- Corporate Governance– Board of Directors: Role and Functions – Board Functioning– Top Management: Role and Skills.	15	CO1
II	UNIT II: Corporate Policy and Planning in India: Importance – Characteristics – Objectives - Policy Formulation and Development – Types of Business Policies- Implementation of Policies. Society and Business: Social Responsibility of Business –Corporate Governance and Ethical Responsibility.	20	CO2
III	UNIT III: Environmental Analysis: Environmental Scanning-Industry Analysis - The Synthesis of External Factors - Internal Scanning – Value Chain Analysis-SWOT Audit –Scenario planning- Creating an Industry Matrix.	20	CO3
IV	UNIT IV: Strategy Formulation and Analysis: Strategy Formulation – Strategic Factors Analysis Summary Matrix (SFAS) Portfolio Analysis – Business Strategy- TOWS Matrix– Corporate Strategy – Functional Strategy – Strategic Choice – Generic, Competitive Strategies; ETOP, TOWS.	15	CO4
V	UNIT V: Strategy Implementation: Strategy Implementation - Corporate Culture – Matching Organisation Structure to Strategy – Mergers and Acquisitions and Diversifications – Strategic Leadership Strategic Control: Measurement in Performance- Problems in Measurement of Performance- Strategy Audit-Strategic Control Process – Du Pont’s Control Model – Balanced Score Card – Michael Porter’s Framework for Strategic Management – Future of Strategic Management – Strategic Information System.	20	CO5

PROPORTION OF THEORY WILL BE 100%

Text books

1. Rao, V. S. P. (2013). Strategic management: Text and cases (2nd ed.).
2. Kazmi, A. (2018). Strategic management and business policy (15th ed.). Tata McGraw-Hill Education.
3. Dess, G. G., Lumpkin, G. T., & Eisner, A. B. (2018). Strategic management (8th ed.). Tata McGraw-Hill.

Reference books

1. Hill, C. W. L., & Jones, G. R. (2012). Strategic management: An integrated approach (9th ed.). Cengage Learning.
2. Pearce, J. A. II, Robinson, R. B., & Mittal, A. (2017). Strategic management: Formulation, implementation and control (12th ed.). McGraw-Hill.
3. Wheelen, T. L., & Hunger, J. D. (2012). Strategic management and business policy (13th ed.). Pearson.

Web source Links:

1. <https://hbr.org/topic/strategy>
2. <https://www.strategicmanagement.net/>
3. <https://sloanreview.mit.edu/tag/strategy/>
<https://www.coursera.org/courses?query=strategic%20management>

**SIXTH SEMESTER
SYLLABUS
OF
B. Com (Accounting and Finance)**

Course Title: CORE XVI: Course Title: CORE XV - AUDITING AND ASSURANCE

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

- To Understand the fundamental concepts, objectives, and principles of auditing and assurance engagements.
- To analyze the importance of auditor independence, professional skepticism, and ethics in ensuring audit quality.
- To interpret audit findings and prepare standard audit reports in compliance with relevant standards and regulations.

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

CO1	Comprehend audit engagement and planning processes including audit programme, documentation, evidence collection, and working papers and recognize the role of technology and emerging areas in auditing including IS audit, forensic audit, corporate governance audit, and social audit.
CO2	Gain an overview of key auditing standards and the system of quality control (SQC 1) and Explain terms of audit engagement (SA 210), quality control (SA 220), audit documentation (SA 230), and audit planning (SA 300)
CO3	Understand auditor removal, resignation, remuneration, lien, and legal rights, powers, and duties and Comprehend branch audit, joint audit, and CARO (Companies Auditor's Report Order) requirements.
CO4	Conduct audits of key financial statement items including income, expenses, share capital, reserves, borrowings, liabilities, assets, loans, and investments and apply audit procedures for both operating and non-operating items ensuring accuracy and compliance.
CO5	Explain the use of emphasis of matter and other matter paragraphs in audit reports (SA 706) and prepare and present an independent auditor's report in compliance with auditing standards

Mapping of Course Outcomes to Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	2	3	3	3	1
CO2	3	3	3	3	3	3	3	3	3	3	1
CO3	3	3	3	3	3	3	2	1	2	3	1
CO4	3	3	3	3	3	3	3	3	3	3	1
CO5	3	3	3	3	3	3	3	2	3	3	1

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	<p>Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit.</p> <p>Audit Engagement and Planning- Audit programme– Audit Documentation- Audit evidence– Audit notebook- Audit working papers.</p> <p>Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system.</p> <p>Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic audit- Corporate Governance audit- Social audit.</p>	15	CO1
II	<p>Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of Financial statements, SA 230- Audit documentation, SA 300- Planning an audit of Financial statements.</p>	15	CO2
III	<p>Company Auditor- Qualification and disqualification - Appointment of auditors – ceiling on the number of Auditor ship - Removal/ Resignation of auditor – Remuneration - Auditors lien – Rights, powers and Duties of auditors- Branch audit, Joint audit- CARO requirements.</p>	15	CO3
IV	<p>Audit of items of financial statements- Sale and service income, other income [Interest, rent, dividend, Net gain/ loss on sale of investments etc.], Purchases, employee benefit expenses, Finance cost, Depreciation and amortization, Other operating and Non-operating expenses.</p> <p>– Audit of share capital, reserves and surplus, Long term borrowings, Short term borrowings, Current liabilities and provisions, Property, plant and equipment, Loans and advances, Investments (Current and Non-Current), Current assets</p>	15	CO4

V	Audit Report – Preparation and Presentation- Basic elements- SA 700- Forming an opinion and reporting on financial statements, Types of Opinion- Modified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion. SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors‘ report- An overview of Independent auditor’s report and its presentation.	15	CO5
---	--	----	-----

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

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

WEB RESOURCES

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

SEMESTER - VI

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

Course Code :	Credits : 04
L:T:P:S : 2:3:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

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	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	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	Apply the provisions of Set off, Carry Forward of losses & Clubbing of Income under Income Tax Act 1961.
CO4	Comprehend and apply deductions available under Chapter VIA, including Sections 80C to 80U.
CO5	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:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3	2
CO3	3	1	3	3	3	3	3	2	3	3	2
CO4	3	1	3	3	3	3	3	2	3	3	2
CO5	3	2	3	3	3	3	3	3	3	3	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset- Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]- Treatment of Loss under Capital Gains.	15	CO1
II	Income from other sources - Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.	15	CO2
III	Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off & carry forward and Set-off of Losses.	15	CO3
IV	Deductions in respect of certain payments [Chapter VIA] – 80C, 80CCC, 80CCD (1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDDB, 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]	15	CO4
V	Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment- meaning and process	15	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

1. Singhania, M. & Singhania, V.K. (2020). *Students' Guide to Income Tax*. New Delhi, India: Taxman Publications
2. Gaur, V.P. & Narang, D.B. (2020). *Income Tax Law & Practice*. New Delhi, India: Kalyani Publishers
3. Reddy, T.S. & Reddy, Y.H. (2020). *Income Tax Theory, Law & Practice*, Chennai, India: Margham Publications.

REFERENCE BOOK:

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

WEB RESOURCES:

1. <https://resource.cdn.icai.org/83986bos67696-cp6.pdf>
2. <https://resource.cdn.icai.org/83985bos67696-cp5.pdf>
3. <https://resource.cdn.icai.org/82447bos66529-cp3-u5.pdf>
4. <https://resource.cdn.icai.org/82446bos66529-cp3-u4.pdf>

Note: Latest Edition of the reading to be used

Course Title: CORE XVIII: COSTING METHODS AND TECHNIQUES

Course Code :	Credits : 04
L:T:P:S : 2:3:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	2	3	-	2	2	2	3	2	2
CO2	2	3	3	3	1	2	3	2	3	3	2
CO3	1	2	2	3	1	3	2	1	2	1	2
CO4	2	2	3	3	1	2	3	2	2	1	1
CO5	2	2	1	1	2	1	3	2	3	2	2

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to

be used. WEB RESOURCES

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

Course Title: DISCIPLINE-SPECIFIC ELECTIVE II – EMPLOYABILITY COURSE

ELECTIVE II: (A) GOODS AND SERVICES TAX AND CUSTOMS LAW

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	2	3	3
CO2	3	1	3	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	2	3	2	3	1
CO5	3	1	3	3	3	3	2	3	2	3	2

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

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

PROPORTION OF THEORY WILL BE 80% AND PRACTICAL 20%

TEXT 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. Singhania, 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 reading to be used.

WEB RESOURCES

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

Course Title: DISCIPLINE-SPECIFIC ELECTIVE II – EMPLOYABILITY COURSE

ELECTIVE II: (B) COMPUTERIZED ACCOUNTING

Course Code :	Credits : 04
L:T:P:S : 2:0:3:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	1	2	2	-	1	2	2
CO2	3	3	3	3	2	2	3	2	2	2	2
CO3	3	2	2	3	2	2	2	1	1	2	2
CO4	3	3	2	2	2	2	3	3	2	3	2
CO5	3	2	2	2	2	2	3	2	2	2	2

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to Basic Accounts – Introduction to Tally – Gateway of Tally - Company Creation - Accounts Info – Group – Ledger – Single ledger Creation – Multiple Ledger Creation – Inventory Info – Inventory Creation – Stock Group - Units of Measures – Accounting Voucher – Inventory Voucher	15	CO1
II	Cost Centre and Cost Category – Batch wise Details – Price List – Multiple Currency – Bill of Material – Budget and Control – Multiple Godown	15	CO2
III	Order Processing – Sales Order Processing – Purchase Order Processing –Receipt Note – Delivery Note – Order reference – Rejection In – Rejection Out.	15	CO3
IV	Enabling GST – Defining Details – Creation of GST Ledgers – Posting Entry using GST details – GST Reports – ITC Claim – GST Tax Payments – E-filing of GST returns – Vendor TDS.	15	CO4
V	Payroll Administration – Pay Heads – Pay Group –Payroll Voucher – Employee TDS.	15	CO5

REFERENCE BOOKS:

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

Note: Latest Edition of the Reading to be used.

WEB RESOURCES

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

ASSESSMENT

CIA – Attendance - 5 Marks, Practical’s - 30 marks; Internal Test – 15 marks
ESE – Practical Examination for 100 marks (30 marks for VIVA, 20 marks for Record and 50 marks practical’s in Lab)

**Course Title: DISCIPLINE-SPECIFIC ELECTIVE II – EMPLOYABILITY COURSE
ELECTIVE II: (C) CORPORATE GOVERNANCE AND ETHICS**

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	1	1	3	2	3	2	1	2	3
CO2	3	2	1	2	2	2	2	2	1	1	1
CO3	2	2	1	1	1	1	2	2	1	1	1
CO4	3	3	1	2	2	2	3	3	1	2	1
CO5	2	2	1	1	2	1	1	2	1	1	1

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

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

PROPORTION OF THEORY WILL BE 100%

TEXT BOOK:

1. Fernando, A.C. (2013). *Business Ethics – An Indian Perspective*. New Delhi, India: Pearson India Education Services
2. Saraf, C.U. (2018). *Corporate Social Responsibility (CSR), Corporate Governance, Sustainable Development and Corporate Ethics/Business Ethics*. Mumbai, India: Himalaya Publishing House
3. Sharma, J.P. (2016). *Corporate Governance, Business Ethics, and CSR*. New Delhi, India: Ane Books Pvt. Ltd.
4. Murthy, C.S.V. (2019). *Business Ethics & Corporate Governance*. Mumbai, India: Himalaya Publishing House

REFERENCE BOOKS:

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

WEB RESOURCES:

1. <https://www.drishtiiias.com/to-the-points/paper4/corporate-governance-1>
2. <https://www.directors-institute.com/post/corporate-governance-reforms-and-their-impact-on-government-policies>
3. <https://blog.ipleaders.in/an-overview-on-corporate-governance-and-corporate-social-responsibility-reporting/>

**Course Title: DISCIPLINE-SPECIFIC ELECTIVE II – EMPLOYABILITY COURSE II
ELECTIVE II: (D) FINANCIAL PLANNING AND WEALTH MANAGEMENT**

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

This course aims to equip learners with a comprehensive understanding of financial planning, wealth management, investment strategies, retirement planning, and tax and estate planning. It focuses on building practical skills for effective client advisory, portfolio construction, and long-term wealth preservation.

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

CO1	Demonstrate an understanding of the financial planning process, client risk profiling, and asset allocation techniques for effective financial decision-making.
CO2	Explain the need, components, and systematic process of wealth management for achieving client financial goals.
CO3	Analyze different investment avenues and apply portfolio and loan management strategies to optimize client wealth.
CO4	Develop comprehensive retirement plans by integrating life cycle concepts, financial objectives, wealth creation factors, and tax-efficient strategies.
CO5	Apply tax principles and estate planning concepts to design effective wealth preservation and transfer strategies for clients.

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	2	2	3	2	3	2	2
CO2	3	3	2	3	2	2	3	2	3	2	2
CO3	2	3	3	3	3	2	3	2	3	3	3
CO4	2	3	2	3	2	2	2	3	3	2	2
CO5	2	2	3	3	2	2	2	2	3	3	2

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Financial planning: Meaning, Process and Role of Financial Planner. Risk Profiling: Client Data Analysis, Life Cycle, Wealth Cycle. Asset allocation: Strategic, Tactical, Fixed and Flexible.	15	CO1
II	Introduction to Wealth Management: Need for Wealth Management, Components of Wealth Management, Process of Wealth Management.	15	CO2
III	Investment Avenues: equity, debt, gold, real estate, mutual funds, exchange-traded funds. Portfolio management: meaning, construction, evaluation, and revision. Loan management: meaning, types, importance and assessment.	15	CO3
IV	Retirement Planning: Introduction to Retirement Planning, Purpose and Need, Life Cycle Planning, Financial Objectives in Retirement Planning. Wealth Creation (Factors and Principles), Retirement (Evaluation and Planning), Pre and Postretirement Strategies –Pension Fund, National Pension Scheme(NPS) - Tax Treatment.	15	CO4
V	Tax and Estate Planning: Income tax principles, Understand Tax aspects of Investment products, Wealth Tax Act and its implication for clients, Know about Estate Planning.	15	CO5

PROPORTION OF THEORY WILL BE 100%

Text Books:

1. Financial Planning & Wealth Management: Concepts and Practice, Joydeep Sen, Shroff Publishers.
2. Sinha (2018) Financial Planning : A Ready Recknor , McGraw Hill Publishing House, New Delhi.
3. Prasanna Chandra – Investment Analysis and Portfolio Management, McGraw Hill Education

References:

1. Murali & Subbukrishna (2018), Personal Financial Planning, Himalaya Publishing House, New Delhi.
2. Sinha (2017) Financial Planning : A Ready Reckoner , McGraw Hill Publishing House, New Delhi.
3. M.Y. Khan – Financial Services, McGraw Hill Education.

Web Resources:

1. <https://www.rccmindore.com/wp-content/uploads/2025/01/Financial-Planning-Wealth-Management.pdf>
<https://www.utar.edu.my/fbf/file/FP02@UTAR.pdf>

Course Title: DISCIPLINE-SPECIFIC ELECTIVE III
ENTREPRENEURSHIP COURSE
ELECTIVE III (A) : ENTREPRENEURSHIP DEVELOPMENT AND START-UPS

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	2	1	2	3	1	1	1	2
CO2	3	2	3	2	1	1	1	3	1	1	3
CO3	3	3	2	2	1	2	1	2	3	1	3
CO4	3	3	2	2	3	3	1	1	3	1	3
CO5	3	2	2	2	1	1	2	1	2	1	3

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

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

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest edition of the books to be referred

WEB RESOURCES

1. <https://openstax.org/details/books/entrepreneurship>
2. <https://www.entrepreneur.com/>
3. <https://openpress.usask.ca/entrepreneurshipandinnovationtoolkit/chapter/chapter-1-introduction-to-entrepreneurship/>
4. <https://vtechworks.lib.vt.edu/bitstream/handle/10919/70961/Chapter%206%20Entrepreneurs%20hip%20->

[%20Starting%20a%20Business.pdf?sequence=11&isAllowed=y](#)

**Course Title: DISCIPLINE-SPECIFIC ELECTIVE III
ENTREPRENEURSHIP COURSE ELECTIVE III
(B) PRINCIPLES OF MARKETING**

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3	2	2	3	-	1	3
CO2	1	1	2	1	2	1	2	1	1	-	-
CO3	3	2	3	3	3	2	2	1	2	1	3
CO4	3	3	2	3	3	3	3	2	1	2	2
CO5	2	3	2	2	1	1	3	2	1	2	3

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

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

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Etzel, Michael., Walker Bruce, J., Stanton, William., & Pandit, Ajay. (2017) Marketing. 14th Ed. Tata McGraw Hill Education, US. (ISBN: 978-00-7015-156-7)

2. Sharma, Kavita., & Aggarwal, Swati. (2018) Principles of Marketing. Taxmann Publisher, New Delhi, India. (ISBN: 978-93-8795-783-1)
3. Kotler, Philip., & Keller, Lane Kevin. (2018) Marketing Management. 15th Ed. Pearson Education, India. (ISBN: 978-93-3258-740-3)

Note: Latest edition of the books to be referred WEB RESOURCES

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

Course Title: DISCIPLINE-SPECIFIC ELECTIVE III
ENTREPRENEURSHIP COURSE ELECTIVE III
(C) INTRODUCTION TO LOGISTICS AND SUPPLY CHAIN
MANAGEMENT

Course Code :	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 100

Learning Objectives:

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

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

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

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	3	3	1	3	1	1	3	3
CO2	3	2	2	2	1	3	3	3	2	1	2
CO3	2	1	1	1	3	1	2	2	3	2	2
CO4	3	3	2	1	2	1	3	1	3	2	1
CO5	2	2	3	1	1	3	2	1	3	3	2

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.	15	CO1
II	Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling, Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.	15	CO2
III	Transportation – Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships-Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS- Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.	15	CO3
IV	Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing- order processing –Distribution channels- Difference between warehouse and distribution centre.	15	CO4
V	Green Logistics and Transportation – Definitions of Green Logistics – Critical drivers of Green Logistics – Green transportation and logistics practices – Environmental impacts of transportation and logistics – Closing the Loop: Reverse Logistics.	15	CO5

PROPORTION OF THEORY WILL BE 100%

TEXTBOOKS

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

REFERENCE BOOKS:

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

WEB RESOURCES:

1. <https://old.mu.ac.in/wp-content/uploads/2021/02/Logistics-and-Supply-Chain-Management-Martin-Christopher.pdf>
2. <https://rudycr.com/supchn/Christopher%20Logistics%20and%20Supply%20Chain%20Management%204th%20txtbk.pdf>
3. https://www.pvpsiddhartha.ac.in/dep_it/lecture%20notes/4-2-23/LSCM/LSCM%20Unit-1.pdf
4. https://juancarlosvergaras.wordpress.com/wp-content/uploads/2013/06/waters_d-logisticsc_an_introduction_to_supply_chain_management_2003en354s.pdf

Note: Latest Edition of the reading to be used

**Course Title: DISCIPLINE-SPECIFIC ELECTIVE III:
ELECTIVE III: (D) INTRODUCTION TO RESEARCH
METHODOLOGY**

Course Code:	Credits : 04
L:T:P:S : 5:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 100

Learning Objectives:

The main objective of this course is to introduce the basic concepts in research methodology. This course addresses the issues inherent in selecting a research problem and discusses the techniques and tools to be employed in completing a research project. This will also enable the students to prepare report writing and framing Research proposals.

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

CO1	Students who complete this course will be able to understand and comprehend the basics of research methodology and apply them in research/ project work.
CO2	This course will help the students identify and formulate research questions
CO3	The course will also enable them to collect the data, edit it properly, and analyse it accordingly. Thus, it will facilitate students' prosperity in higher education.
CO4	The students can able to understand the basic tools to conduct their research, They can also develop skills in qualitative and quantitative data analysis and presentation
CO5	The students can able to prepare and submit their project report/research proposal in a systematic way.

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	3	2	3	3	2
CO2	1	3	3	3	3	3	3	3	2	3	3
CO3	2	2	3	3	1	3	2	3	3	2	3
CO4	2	3	3	3	3	3	3	3	2	3	3
CO5	2	3	1	1	3	3	2	3	3	3	3

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to Research: Meaning, objectives and motivations in research, Characteristics and limitations of research – Components of research work - Criteria of good research, Research process – Types of Research, Fundamental, Pure or Theoretical Research –Applied Research –Descriptive Research – Evaluation Research – Experimental Research – Survey Research – Qualitative Research – Quantitative Research – Historical Research.	15	CO1
II	Problem Identification &Hypothesis Testing: Research Question - Investigation Question - Measurement Issues - Hypothesis - Qualities of a good Hypothesis - Null Hypothesis & Alternative Hypothesis. Type I and II Error - Hypothesis Testing. Sources of Data: Primary and Secondary, Methods of collecting data: Observation, Questionnaire, Interview, Focus groups and Case study method	15	CO2
III	Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non-Response. Characteristics of a good sample. Probability Sample- Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Determining the size of the sample - Pilot study and pre-testing.	15	CO3

IV	Descriptive Statistics and Diagrams: Frequency - Correlation, Regression analysis - ANOVA – Chi Square Test - Diagrammatic representation: Simple Bar diagram – Multiple bar diagram – Sub-divided Bar diagram - Percentage diagram - Pie Diagram – Histogram – Scatter diagram – Box plot.	15	CO4
V	Research report: Different types – Contents of report –executive summary – chaptalization – contents of chapter – report writing – the role of audience – readability – comprehension – tone – final proof – report format – title of the report – Ethical issues in research: Code of Ethics in Research — Importance of Ethics in Research- Ethics and Research Process-Plagiarism.	15	CO5

PROPORTION OF THEORY WILL BE 100%

TEXT BOOKS:

1. Business Research Methods- Donald Cooper & Pamela Schindler, TMGH, 9th editions.
2. Business Research Methods- Alan Bryman & Emma Bell, Oxford University Press.
3. Krishnaswamy, K.N., 2006. Management Research Methodology: Integration of Principles, Methods and Techniques. Pearson Education India

REFERENCE BOOKS

1. Sharma. R.D, Research Methods in Social Sciences, National Book Organization, New Delhi, 1985.
2. William J. Goode & Paul K. Hatt, Methods in Social Research, McGraw Hill, London, 1981.
3. Dr. Kanwarjit Singh, Methodology of Educational Research, Lotus Publishers, New Delhi, 2012.
4. G. Vijayalakshmi, C. Sivaprakasam, Research Methods: Tips and Techniques, MJP Publishers, Chennai, 2016.
5. C.R. Kothari, Gaurar Garg, Research Methodology: Methods and Techniques, New Age International Publications, New Delhi, 2014.
6. S. Sebastian Periannan, Social Research Methodology: An Introduction, Department of Christian Studies, University of Madras, Chennai, 2010.

WEB RESOURCES

1. <https://study.sagepub.com/grayresearchworld4e/student-resources/weblinks>
2. <https://paperpal.com/blog/academic-writing-guides/what-is-research-methodology>
<https://research-methodology.net/>

APPENDIX

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.

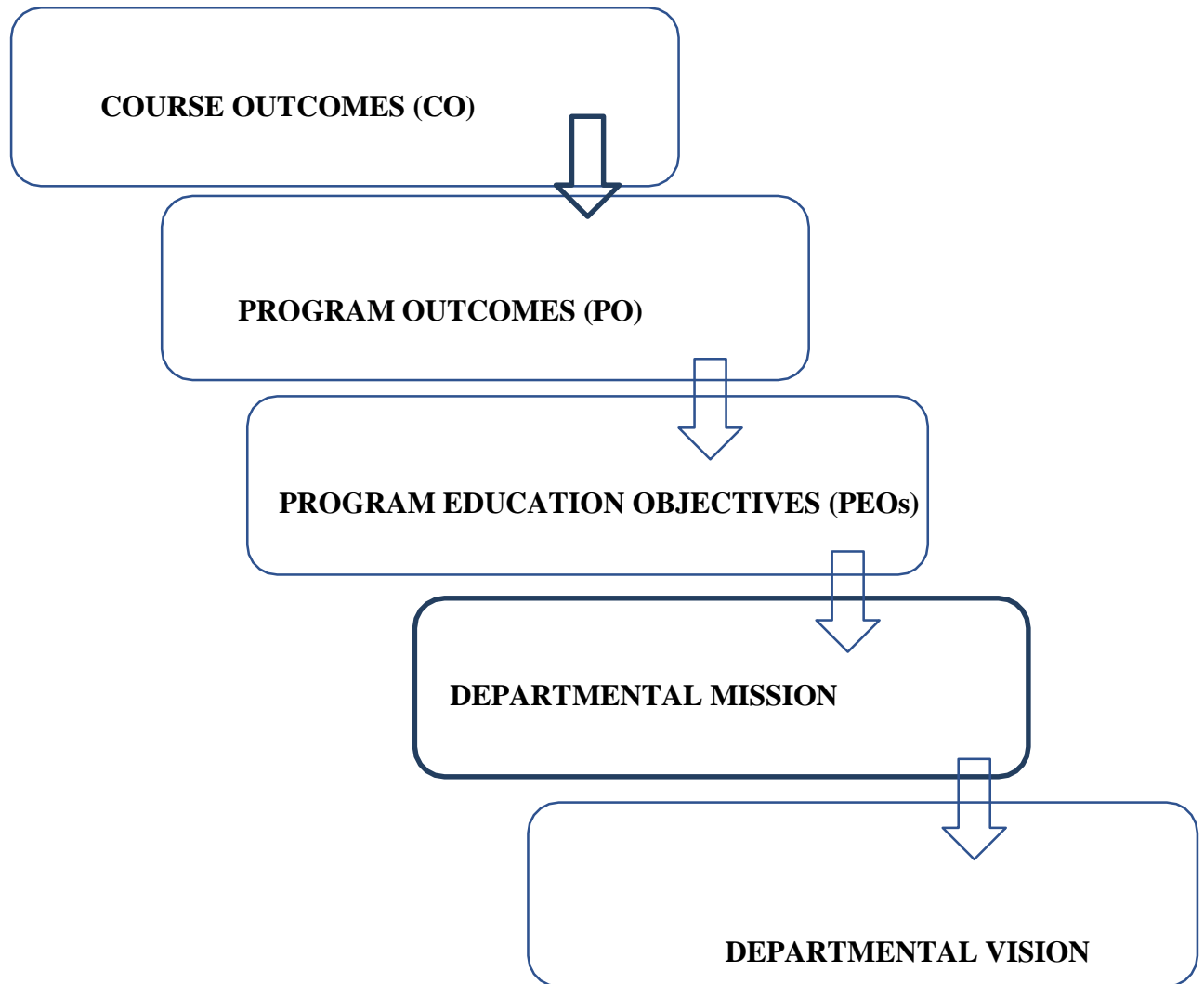
Programme Specific Outcomes (PSO)

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)

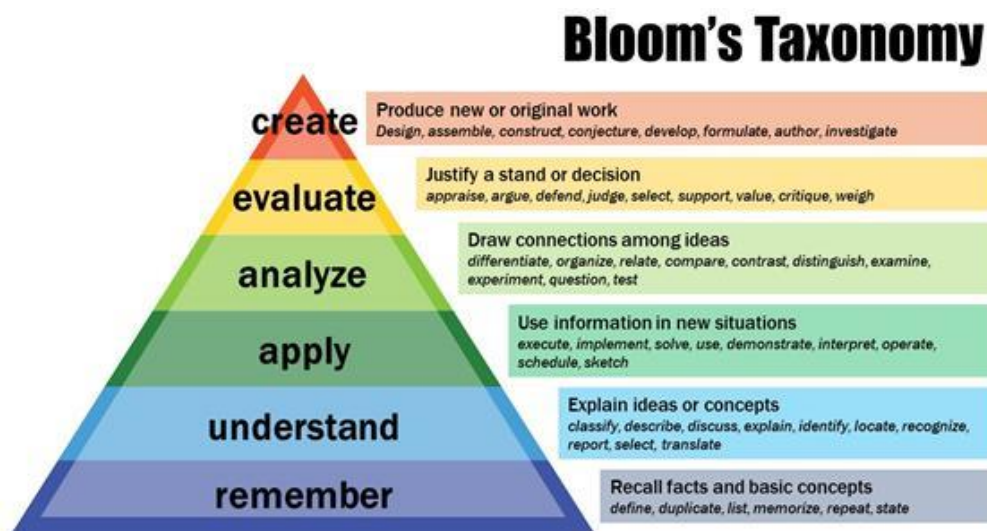
Course outcomes are statements that describe significant and essential learning that learners have achieved, and can reliably demonstrate at the end of a course.

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]



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