



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

Department of Accounting & Finance

ACADEMIC YEAR 2022-23

B.Com (Accounting & Finance)

SCHEME AND SYLLABUS

CHOICE BASED CREDIT SYSTEM

OUTCOME BASED EDUCATION (OBE)

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DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE

VISION

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

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

MISSION

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

DEPARTMENT OF ACCOUNTING & FINANCE

VISION

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

MISSION

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

PROGRAM EDUCATION OUTCOMES (PEOs)

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

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

PEO TO MISSION STATEMENT MAPPING

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

CORRELATION: 3-STRONG

2-MEDIUM

1-LOW

PROGRAM OUTCOMES (PO) IN RELATION TO GRADUATE ATTRIBUTES

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

MAPPING of POs to PEOs

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

CORRELATION: 3-STRONG

2-MEDIUM

1-LOW

PROGRAM SPECIFIC OUTCOMES

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

COURSE OF STUDY:

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

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

***PART – IV: Basic Tamil**

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

****PART – V: EXTENSION ACTIVITIES**

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

SCHEME ON EXAMINATIONS

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

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

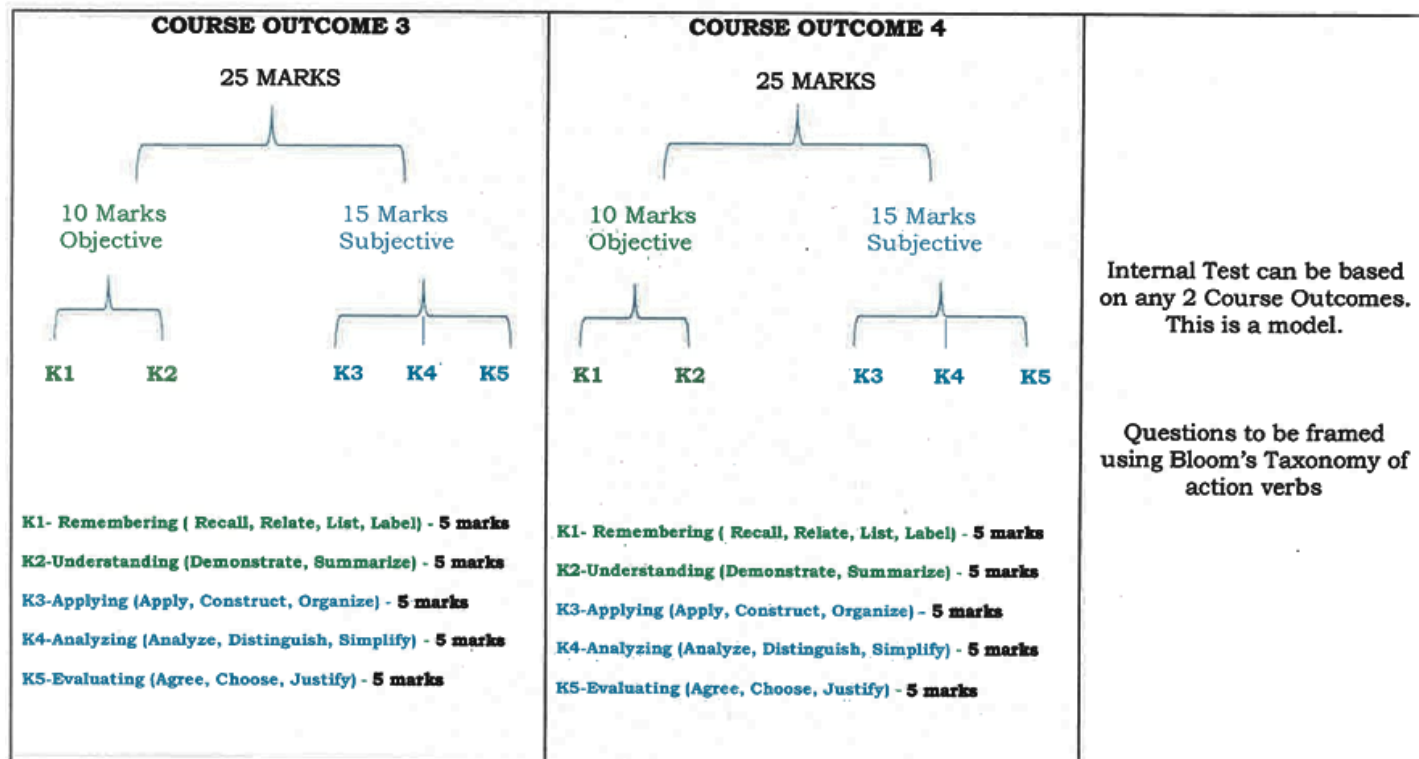
	Marks	Type
CIA	30	Descriptive + Objective Type Questions
Generic Skills	15	Quizzes, Current Affairs, Field Visits, Projects, Seminars, Role Plays
Attendance	5	
Total	50	

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

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

COURSE OUTCOME 1 25 MARKS 10 Marks Objective 15 Marks Subjective K1 K2 K3 K4 K5 K1- Remembering (Recall, Relate, List, Label) - 5 marks K2-Understanding (Demonstrate, Summarize) - 5 marks K3-Applying (Apply, Construct, Organize) - 5 marks K4-Analyzing (Analyze, Distinguish, Simplify) - 5 marks K5-Evaluating (Agree, Choose, Justify) - 5 marks	COURSE OUTCOME 2 25 MARKS 10 Marks Objective 15 Marks Subjective K1 K2 K3 K4 K5 K1- Remembering (Recall, Relate, List, Label) - 5 marks K2-Understanding (Demonstrate, Summarize) - 5 marks K3-Applying (Apply, Construct, Organize) - 5 marks K4-Analyzing (Analyze, Distinguish, Simplify) - 5 marks K5-Evaluating (Agree, Choose, Justify) - 5 marks	Internal Test can be based on any 2 Course Outcomes. This is a model. Questions to be framed using Bloom's Taxonomy of action verbs
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Question Paper Pattern for CIA – II (Test to be set for 50 marks & converted to 30 marks)



Bloom's Category	CIA* (any 2 COs)		Generic Skills**	Attendance
	Descriptive 30	Objective 20		
Remember (K1)		5 + 5		
Understand (K2)		5 + 5		
Apply (K3)	5 + 5			
Analyze (K4)	5 + 5			
Evaluate (K5)	5 + 5			
Create (K6)				

*CIA for 50 marks – 2 tests to be conducted

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

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

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

Note:

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

Question Paper Pattern:

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

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

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

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

SEMESTER I

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	I	Language – I	4	0	0	0	3	50	50	100
2	II	English – I	4	0	0	0	3	50	50	100
3	III	Core Paper I: Financial Accounting – I	6	0	0	0	4	50	50	100
4	III	Core Paper II: Economics for Finance	6	0	0	0	4	50	50	100
5	III	Allied Paper I: Business Mathematics – I	6	0	0	0	4	50	50	100
6	IV	Basic Tamil/NME Paper I: Introduction to Supply Chain Management	2	0	0	0	2	50	50	100
7	IV	Skill based subjects – Soft Skills	2	0	0	0	3	50	50	100
TOTAL							23			

SEMESTER II

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	I	Language – II	4	0	0	0	3	50	50	100
2	II	English – II	4	0	0	0	3	50	50	100
3	III	Core Paper III: Financial Accounting - II	6	0	0	0	4	50	50	100
4	III	Core Paper IV: Management Concepts & Organizational Behaviour	6	0	0	0	4	50	50	100
5	III	Allied Paper II: Business Mathematics - II	6	0	0	0	4	50	50	100
6	IV	Basic Tamil/NME Paper II: E- Commerce	2	0	0	0	2	50	50	100
7	IV	Skill based subjects – Soft Skills	2	0	0	0	3	50	50	100
TOTAL							23			

SEMESTER III

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	III	Core Paper V: Corporate Accounting - I	6	0	0	0	4	50	50	100
2	III	Core Paper VI: Business Law	5	0	0	0	4	50	50	100
3	III	Core Paper VII: Banking Theory & Practice	5	0	0	0	4	50	50	100
4	III	Core Paper VIII: Financial Management - I	5	0	0	0	4	50	50	100
5	III	Allied Paper III: Business Statistics and Operations Research - I	6	0	0	0	4	50	50	100
6	IV	Environmental Studies (<i>Examination to be held in Semester IV</i>)	1	0	0	0				
7	IV	Skill based subjects – Soft Skills	2	0	0	0	3	50	50	100
TOTAL							23			

SEMESTER IV

Sl. No.	Part	Course	Hours Distribution				Overall Credits	Marks		
			L	P	T	S		CIE	ESE	Total
1	III	Core Paper IX: Corporate Accounting - II	6	0	0	0	4	50	50	100
2	III	Core Paper X: Financial Management - II	5	0	0	0	4	50	50	100
3	III	Core Paper XI: Corporate Law	5	0	0	0	4	50	50	100
4	III	Core Paper XII: Business Communication	5	0	0	0	4	50	50	100
5	III	Allied Paper IV: Business Statistics and Operations Research -II	6	0	0	0	4	50	50	100
6	IV	Environmental Studies	1	0	0	0	2	50	50	100
7	IV	Skill based subjects – Soft Skills	2	0	0	0	3	50	50	100
TOTAL							25			

SEMESTER V

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

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

SEMESTER VI

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

FIRST SEMESTER
SYLLABUS
OF
B. Com (Accounting & Finance)

SEMESTER I

Course Title: CORE I – FINANCIAL ACCOUNTING - I

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

Learning Objectives:

On taking this course the student will be introduced to the concepts of accounting and its standards, its application in the preparation of final accounts, calculation of depreciation and average due date and draft an account current, understand the accounting of GST and gain an insight on the new trends in accounting.

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

CO1	Recall the principles, concepts and conventions of accounting, develop the knowledge about various accounting errors disclosed and not disclosed by the trial balance and the process of rectification and understand the preparation of bank reconciliation statement
CO2	Prepare final accounts of a sole trader's concern and a non-profit organization and gain knowledge regarding meaning, causes and various methods of depreciation and its accounting procedure.
CO3	Articulate the concept of fire insurance and apply them in the computation of claims under different circumstances, and understand the meaning, purpose and computation of average due date and the preparation of account current.
CO4	Understand the concept of GST and its accounting procedure
CO5	Gain an insight into the new trends in accounting

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Overview of Accounting, Rectification of Errors & Bank Reconciliation Statement: Meaning and scope of Accounting, Basic Accounting Concepts and Conventions, Objectives of Accounting, Concept of Accounting Standards - Classification of Errors: Errors of omission, Errors of commission, Errors of principle, Compensating errors - Rectification of Errors, Preparation of Suspense Account - Bank Reconciliation Statement, Need, Preparation of Simple Bank Reconciliation Statement, Adjusted cash book method - Preparation of Bank Reconciliation Statement by comparing Cash Book & Pass Book	15	CO1
II	Preparation of Final Accounts & Depreciation: Preparation of Final Accounts - Sole Trading Concerns & Non-Profit Organizations. (Comprehensive problems only) Depreciation (as per AS 6) - Meaning, Causes and Methods - Straight Line Method, Written Down Value Method – Change of method with retrospective effect	25	CO2
III	Fire Insurance Claims, Average Due Date & Account Current: Need for fire insurance, Types of Fire Insurance Policies, Computation of claims to be lodged for Loss of Stock, Gross Profit Ratio, Abnormal Items, Average Clause, Computation of Claims for Loss of Profit, Important Terms, Accounting entries for fire claims Calculation of Average Due Date, Holidays intervening in the period - Account Current, Preparation under Forward Method, Product method, Periodical balance method	20	CO3
IV	Introduction to GST – Levy of GST – Rate of GST; Accounting of GST – Journal entries of inter-state transaction – Journal entries of intra state transaction – Ledger posting of invoice having GST – Preparation of Cash Book – Preparation of Purchases book – Preparation of sales book – Set-off GST.	15	CO4
V	New Trends in Accounting An overview of the new trends in accounting: Robotic Accounting: Introduction, its working and benefits - Automated Accounting Process: Meaning, Benefits, its comparison with manual accounting process - Forensic accounting: Meaning & Uses, Role of a forensic accountant - Cloud accounting: Meaning, its comparison with On-Premises Accounting, Benefits, Purpose -	15	CO5

	Data Analytics in Accounting: Introduction, its need, approaches, and tools - Role of artificial intelligence and block chain in accounting.		
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PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

SELF STUDY:

Final Accounts of Sole trader concerns and Non-profit organizations.

TEXT BOOKS:

1. Gupta R.L. & Gupta V.K. (2019). *Advanced Accounting*. New Delhi, India: Sultan Chand & Sons,
2. Reddy T.S. & Murthy A. (2011) *Financial Accounting*. Chennai, India: Margham Publishers

REFERENCE BOOKS:

1. Shukla, M.C. & Grewal, T.S. (2019). *Financial Accounting*. New Delhi, India: S. Chand Publishing
2. Jain, S.P. & Narang, K.L. (2020). *Financial Accounting*. New Delhi, India: Kalyani Publishers
3. Tulsian, P.C. (2016). *Financial Accounting*. New Delhi, India: S. Chand & Sons.
4. Richardson, V. Terrell, K. & Teeter R. (2021). *Data Analytics for Accounting*. New York, United States of America: McGraw-Hill Education,

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
4. <https://www.accaglobal.com/us/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles/forensic-accounting0.html>

Course Title: CORE II: ECONOMICS FOR FINANCE

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

Learning Objectives:

On taking this course the student will be able to obtain practical knowledge and analytical framework of economics, elucidate the concept of national income, its related concepts and its determination, examine the fiscal role of government, the rationale behind government's intervention and application of fiscal policy, emanate the role of money in the financial system and describe the impact of exchange rate in the domestic economy.

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

CO1	Articulate the concept of National Income and Identify the challenges in National Income computation.
CO2	Examine the functional framework & various instruments of fiscal policy & application of fiscal policy tools and understand the role of government in an economic system
CO3	Define money and describe the different determinants of money demand and supply
CO4	Define monetary policy and its objectives and elucidate different components of monetary policy framework, the operating procedures and instruments of monetary policy
CO5	Understand the concept of exchange rate, analyze the difference between nominal and real exchange rate and describe the impact of exchange rate fluctuation on domestic economy

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	1	2	1	1	1	2	3	2	1	3
CO2	3	3	2	2	1	2	1	1	3	3	3	2
CO3	2	2	2	1	1	2	1	3	3	2	1	-
CO4	1	3	2	1	1	2	1	-	3	2	2	1
CO5	2	2	2	1	1	2	2	3	3	3	2	3

MODULE	CONTENTS OF MODULE	Hours	COs
I	National Income – Definition, Usefulness and significance, Different concepts of National Income: 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 (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.	20	CO1
II	Public Finance – Role of Government in an 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	CO2
III	Money Market - Concept of money, Characteristics of money, Functions of money, Demand for money, Theories of demand for money – Quantity theory of money (Classical approach), Neo-classical approach, Keynesian theory of demand for money-Behavior toward Risk. Money market – Money supply, Definition, Sources of Money Supply, Measurement of money supply, Determinants of money supply – Money multiplier concept – Determinants of Interest Rate: Concept - Money Multiplier approach to supply of money.	20	CO3
IV	Monetary Policy – Definition, Framework, Objectives, Operating procedures and instrumentation (implementation) – Direct instruments: Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Direct Credit - Indirect instruments: Repos, Open market operation, Standing facilities - Monetary Policy Committee – Inflation, Deflation And Reflation: Definition, Types, Causes and effects of inflation on different sectors of the economy, Measures to control inflation.	20	CO4
V	Exchange Rate and its Economic Effects - Foreign Exchange: Meaning - Exchange Rate, Exchange Rate Regimes, Advantages – Nominal Vs. Real Exchange rates, Determination of Nominal Exchange rate – Changes in Exchange rate – Devaluation – Revaluation – Depreciation – Appreciation – Impact of exchange rate fluctuation on domestic economy.	15	CO5

TEXT BOOKS:

1. Muniraju. M., & Podder, S.K. (2014). *Macroeconomics for Business Decisions* Mumbai, India: Himalaya Publishing House.
2. Mithani, D.M. (2019). *Macro Economics*. Mumbai, India: Himalaya Publishing House.

REFERENCE BOOKS:

1. Ahuja. H.L. (2019). *Macro Economics*. New Delhi, India: S. Chand & Sons.
2. Girija, M., Cauvery, R., Sudha Nayak, U.K., & Meenakshi, R. (2018). *Macro Economics*. New Delhi, India: S. Chand & Sons.
3. Sankaran, S. (2019). *Macro Economics*. Chennai, India: Margham Publications
4. Jinghan M. L. (2016.) *Macro Economic Theory*. New Delhi, India: Vikas Publishing House

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

Course Title: ALLIED I - BUSINESS MATHEMATICS - I

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOKS:

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

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

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

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

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

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

SECOND SEMESTER
SYLLABUS
OF
B. Com (Accounting & Finance)

SEMESTER II

Course Title: CORE III - FINANCIAL ACCOUNTING - II

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

Learning Objectives:

On taking this course, the student will understand different accounting concepts relating to branch accounts, departmental accounts, investment accounts and hire purchase system and also acquire knowledge on advanced concepts such as royalty and lease accounting.

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

CO1	Articulate the need for preparing branch accounts and prepare books of accounts at both cost and invoice price.
CO2	Explain the concept of hire purchase system and instalment system, default and repossession, and its accounting treatment in the books of both parties.
CO3	Cite the concept of departmentalization and articulate its accounting process by allocating and apportioning various expenses on a suitable basis, and understand the concept and accounting procedure for recording the investment transactions.
CO4	Understand the concept of partnership in business and prepare accounting books for dissolution of partnership, and insolvency by the Application of Garner Vs Murray's rule and Piecemeal Distribution
CO5	Explain the concept of lease accounting and royalty and prepare the books of accounts for lessee and lessor

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Branch Accounts – Debtors System, Stock and Debtors System, Wholesale Branch, Independent Branch (Excluding Foreign Branches)	12	CO1
II	Hire Purchase Accounts - Calculation of interest, Default and Repossession, Complete and Partial Repossession, Hire Purchase Trading a/c and Stock and Debtors System – Accounting for Instalment System	18	CO2
III	Departmental Accounts & Investment Accounts Departmental Accounts- Allocation of Departmental Expenses, Preparation of books of accounts including Inter-Departmental Transfers at Cost Price and Invoice Price Investments Accounts (AS-13) – Meaning, Classification of Investments, Accounting treatment of fixed income bearing securities and variable income bearing securities, Preparation of investment accounts (simple problems)	12	CO3
IV	Partnership Accounts : Introduction to Partnership (Theory only) - Dissolution & Insolvency - Dissolution of Partnership, Simple and Comprehensive problems on dissolution - Insolvency of one partner, Insolvency of more than one partner but not all (Garner Vs Murray), Insolvency of all partners including Deficiency a/c, Piecemeal distribution	24	CO4
V	Leasing Accounting and Royalty: Leasing Accounting (IND AS 116) - Introduction, Advantages and Disadvantages, Types of Leasing (Theory only) Royalty-Introduction, Types of Royalty, Important terms used in royalty accounts, Minimum Rent, Excess Surplus, Recoupment of shortworkings, Accounting Treatment in the books of lessee and lessor (excluding sub-lease)	24	CO5

SELF STUDY:

1. Partnership – Fundamentals of Partnership, Admission, Retirement and Death of a partner.

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Gupta R.L. & Gupta V.K. (2019). *Advanced Accounting*. New Delhi, India: Sultan Chand & Sons,
2. Reddy T.S. & Murthy A. (2011) *Financial Accounting*. Chennai, India: Margham Publishers

REFERENCE BOOKS:

1. Shukla, M.C. & Grewal, T.S. (2019). *Financial Accounting*. New Delhi, India: S. Chand Publishing
2. Jain, S.P. & Narang, K.L. (2020). *Financial Accounting*. New Delhi, India: Kalyani Publishers
3. Tulsian, P.C. (2016). *Financial Accounting*. New Delhi, India: S. Chand & Sons.

Note: Latest Edition of the reading to be used.

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- MANAGEMENT CONCEPTS & ORGANIZATIONAL BEHAVIOUR

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

Learning Objectives:

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

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

CO1	Define the skills that a manager is expected to possess
CO2	Restate the essentials of planning in management and sketching the organizational structure adopted in any organization
CO3	Analyze the role of recruitment, selection and training and articulate the managerial aspects of controlling and coordinating
CO4	Analyze the organizational and individual behaviour
CO5	Understand & evaluate the importance of leadership skills and motivational needs

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction - Management: Meaning – Definition - Nature and Scope of Management – Management both Science and Art – Levels of Management – Role and Skills expected of a Manager- Business enterprise- different forms of business- Sole proprietorship- One Person Company, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership- Choice of form of Organization - Basic consideration in setting up of enterprise	25	CO1
II	The Process of Management: Management by Objectives (MBO) Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Organization Structure, Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority	20	CO2
III	Staffing: Recruitment: Meaning & Sources, Selection, Stages – Interview: Types – Training: Process and Methods of Training – Direction: Meaning, Importance, Principles Controlling: Meaning, Definitions, Nature, Characteristics, Benefits of Control, Importance, Problems – Management By Exception (MBE) - SWOT Analysis – Management Information Systems (MIS) - Coordination: Meaning, Definition, Nature, Importance, Problems - Principles of Coordination – Techniques of Coordination	20	CO3
IV	Introduction to Organizational Behaviour: Introduction to Organization - Organizational behavior - OB Concepts - OB Model - Introduction to Individual Behavior - Motivation at work - Dynamics of group behaviour - Individual & organizational factors to stress - Prevention & Management of stress.	10	CO4
V	Leadership: Concept and Styles; Trait and Situational Theory of Leadership-Motivation: Concept and Importance – Maslow Need Hierarchy Theory - Herzberg Two Factors Theory - McGregor and Ouchi theory - Control: Concept and Process - Communication: Process and Barriers - Transactional Analysis (TA) - Johari Window - Change Management: Resistance to change and strategies to manage change - Conflict levels, causes and resolution - Functional and Dysfunctional aspects of conflict - Emerging issues in management	15	CO5

TEXT BOOK:

1. Gupta, C.B.(2017). *Management Theory & Practice*, NewDelhi, India: Sultan Chand & Sons.
2. Gupta, C.B. (2014). *A Textbook on Organizational behaviour*. New Delhi, India: S. Chand Publications.
3. Natarajan, K & Ganesan, K.P. (2020). *Principles of Management*. Mumbai, India: Himalaya Publishing House.

REFERENCE BOOKS:

1. Gupta, C.B. (2014). *A Textbook on Organizational behaviour*. New Delhi, India: S. Chand Publications.
2. Viswanthan, R. (2018). *Principles of Management – Concepts & Cases*. Mumbai, India: Himalaya Publishing House.
3. McShane, S. L. & Glinow, M. A. V. (2019). *Organizational Behavior*. New York, United States of America: McGraw-Hill Education,

Note: Latest Edition of the reading to be used.

Course Title: ALLIED II – BUSINESS MATHEMATICS - II

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

Course Title: NME II - E-COMMERCE

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

THIRD SEMESTER
SYLLABUS
OF
B. Com (Accounting & Finance)

SEMESTER III

Course Title: CORE V - CORPORATE ACCOUNTING – I

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

Learning Objectives:

On taking this course the student will be familiarized with the Accounting Standards and International Financial Reporting Standards (IFRS), understand the accounting procedures relating to the issue, underwriting, redemption and valuation of shares and prepare and decipher a company's final accounts.

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

CO1	Get an insight on the Accounting Standards and International Financial Reporting Standards (IFRS). Determine the Profit earned prior to incorporation
CO2	Understand the accounting procedures relating to issue and underwriting of shares and debentures
CO3	Determine the accounting procedures for redemption of preference shares and debentures
CO4	Develop knowledge about corporate accounting practices in conformity with the provisions of the Companies Act, 2013 and the latest amendments. Apply Revised Schedule VI formats in preparation of company final accounts
CO5	Understand the need for valuation of goodwill and shares and their valuation procedures

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Accounting Standards & International Financial Reporting Standards Mandatory Accounting Standards issued by the ICAI – Meaning of IFRS (International Financial Reporting Standards) Profit Prior to Incorporation Formation of a company - Certificate of incorporation - Profits Prior to Incorporation - Basis of apportionment of expenses - Preparation of statement showing profit prior and subsequent to incorporation	13	CO1
II	Issue of Shares and Debentures Shares: Meaning, Types of shares, Types of issue, Minimum subscription, Capital, Share capital and debentures - Issue of shares, Forfeiture & Reissue – Issue of debentures Underwriting of shares and debentures Underwriting: Meaning, Underwriting commission, Types, Determination of Liability in respect of underwriting contracts	18	CO2
III	Redemption of Preference shares and Debentures Redemption of Preference shares: Meaning - Provisions of Companies Act - Revenue and capital profits - Redemption of Debentures: Meaning – Types of Redemption (Problems on Sinking Fund Method Only)	17	CO3
IV	Final Accounts of Companies (As per the Companies Act, 2013) Preparation of company final accounts (R) - Company Balance Sheet - Transfer to reserves - Computation of Managerial Remuneration	25	CO4
V	Valuation of Goodwill Meaning, Need for valuing goodwill, Factors affecting Goodwill, Methods of Valuation of Goodwill Valuation of Shares Need for valuation of shares, Factors affecting the value of shares, Methods of Valuation of Shares	17	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Shukla, M.C., Grewal, T.S. & Gupta, S.C. (2019). *Corporate Accounting*. Chennai, India: S. Chand Publishing
2. Gupta, R.L. & Radhaswamy, M. (2018). *Corporate Accounting*. New Delhi, India: Sultan Chand & Sons
3. Maheshwari, S.N., Maheshwari, S.K. & Maheshwari, S.K. (2018). *Corporate Accounting*. New Delhi, India: Vikas Publishing House
4. Hanif, M. & Mukherjee, A. (2017). *Corporate Accounting*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.
5. Reddy, T.S & Murthy, A. (2017). *Corporate Accounting (Volume One)*. Chennai, Tamil Nadu: Margham Publications

REFERENCE BOOKS

1. Goyal, B.K. (2021). *Corporate Accounting*. New Delhi, India: Taxmann Publications
2. Jain, S.P & Narang, N.L. (2017). *Advanced Accountancy (Volume - II) (Corporate Accounting)*. Chennai, Tamil Nadu: Kalyani Publications.
3. Shukla, M.C., Gupta, S.C. & Grewal, T.S. (2016). *Advanced Accounts*. New Delhi, India: S.Chand & Sons

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 LAW

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

Learning Objectives:

On taking this course the student will be able to gain knowledge on the legal framework in which a business is expected to function

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

CO1	Understand the basic requirements of the Indian contract Act, 1872
CO2	Illustrate how parties can discharge their contract by agreement.
CO3	Understand the general principles and the nature of obligations underlying Contracts of Indemnity & Guarantee and bailment & pledge.
CO4	Point out transactions involving Sale of Goods Act, 1930
CO5	Categorize and understand the various nuances of Intellectual Property Rights and Competition Law in India

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Indian Contract Act, 1872 - Essentials of a Contract and Concepts Contract & Agreement: Definition, Meaning, Characteristics – Classification of contracts - Essentials of valid contract - Offer and essentials of valid offers – Acceptance and essentials of Acceptance - Communication of Offer and Acceptance - Revocation of Offer and Acceptance – Consideration - Essentials of Consideration – Stranger to contract – No Consideration no Contract - Contractual Capacity Effects of Minors - Persons of Unsound mind - Persons disqualified from contracting by any other law	20	CO1
II	Indian Contract Act, 1872- Essentials, Performance, Discharge and Breach of Contract Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation – Mistake - Legality of Object - Performance of Contract - Discharge of Contract, By Agreement, By Operation of law, By Breach, By Performance, By Impossibility, By Lapse of time-Breach of Contract-Remedies for Breach of Contract-Quasi Contracts.	15	CO2
III	Indemnity, and Guarantee, Bailment and Pledge Indemnity - Right of indemnity holder when sued and Right of indemnifier - Time of Commencement of indemnifier's liability - Guarantee - Essential features - Kinds of Guarantee - Bailment – Requisites of bailment-Classification–Duties and Rights of Bailor and Bailee - Pledge - Rights and Duties of Pledger and Pledgee – Pledge by Non-Owners-Law of Agency-Lien-Rights relating to Lien - Hypothecation - Charge - Mortgage	10	CO3
IV	Sale of Goods Act, 1930 Sale and Agreement to Sell – Meaning - Distinction - Essentials of a contract of sale - Hire Purchase – Pledge – Mortgage – Hypothecation – Lease – Goods: Classification of Goods, Passing of Property in Goods - Conditions and Warranties, Distinction, Express and implied conditions & warranties - Doctrine of Caveat emptor - Transfer of ownership in goods including sale by non-owners - Rights of an unpaid Seller, Buyer's right, Seller's right – Remedies for breach of contract of sale – Auction sale	15	CO4

V	Competition Law, 2002 and Intellectual Property Act Concept of Competition - Need & Importance of Competition Law - Features - Anti Competitive Agreements – Abuse of dominant position – Combinations – CCI (Competition Commission of India) Intellectual Property – Meaning, Types, Overview of Law governing IPR for Copyrights, Trademarks, Patents and Geographical Indications	15	CO5
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TEXT BOOKS:

1. Kapoor, N.D. (2020). *Elements of Merchantile Law*. New Delhi. India: Sultan Chand and Sons
2. Sreenivasan, M.R. (2020). *Business Law*. Chennai, India: Margham Publications.
3. Kuchcal, M.C. (2018). *Mercantile Law*, New Delhi. India: Vikas Publishing House Pvt. Ltd.

REFERENCE BOOKS

1. Arora, S. (2021). *Business Law*, New Delhi. India: Taxman Publications.
2. Dhingra, J. (2019). *Business Law*, New Delhi. India: Kalyani Publishers.
3. Bose, D.C. (2019). *Business Law*, New Delhi. India: PHI Learning Pvt. Ltd.
4. Charantimath, N.A. (2017). *Business Law*. Mumbai, India: Himalaya Publishing House.

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

Course Title: CORE VII: BANKING THEORY AND PRACTICE

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

Learning Objectives:

On taking this course the student will be able to get an overview of Indian Banking system, gain knowledge on the technological concepts prevalent in the banking industry, be acquainted with the services under retail and wholesale banking, and be familiarized with negotiable instruments,

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

CO1	Explain the conceptual framework of banking and the role of RBI
CO2	Recall and understand the various functions of commercial banks and its loan system
CO3	Develop the knowledge on various aspects of retail banking and customer grievances and redressal
CO4	Understand the various services provided by banks under wholesale banking
CO5	Know the laws governing the banks under the Negotiable Instruments Act

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	1	2	1	1	1	3	3	1	3	1
CO2	2	3	1	1	1	2	1	3	3	1	3	1
CO3	3	2	2	2	1	2	1	3	3	1	3	2
CO4	3	3	2	2	1	2	1	3	3	1	3	2
CO5	3	3	2	2	1	1	1	3	1	1	3	1

MODULE	CONTENTS OF MODULE	Hours	COs
I	Banking in the Indian Context - Banking Regulation Act, 1949: Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection - Other Forms of Business Permitted for a Banking Company - Businesses Prohibited for a Banking Company - Maintenance of Liquid Assets - Submission of Monthly Returns - Restrictions on Advances - Role of RBI and their functions - Reserve Banks Powers on Inspection - Reserve Banks Powers to Issue Direction - Reserve Banks Power to Control Advances - Tools of Monetary Control-Regulatory Restrictions on Lending-Current affairs-Money market- Financial Inclusion.	12	CO1
II	Commercial Banks and Financial awareness - Functions of commercial banks - Primary, Secondary and Modern Functions - Loan System - Classification of Loans and Advances -Secured and Unsecured - Guaranteed Advances – Types of Borrowings – Precautions to be taken by a banker-General Principles of Sound – Advances – Advances against Goods - Advances against Documents of Title to Goods - Important Documents of Title to Goods –Credit Information Bureau (India) Limited (CIBIL) - Fair Practices Code for Debt Collection – Banking Codes and Standard Board of India (BCSBI) - Role and Functions of BCSBI - Fair Practices Code for Debt Collection-Codes of BCSBI – Precautions taken by banker.	20	CO2
III	Retail Banking: Retail asset - Secured loans and Unsecured loans - Retail Liabilities: Branch Banking - Savings Bank Accounts, Recurring Deposit or Cumulative Deposit Accounts, Current Accounts - Types of customers (Individuals, Firms, Trusts and Companies) - CASA - Legal Aspects of Entries in the Passbook – Effect of Wrong Entries in favor of the Banker - Effect of False Entry in the Pass Book - Closing of a Bank Account - Importance of customer relations – Customer grievances and redressal - Ombudsman - Know Your Customer (KYC) norms	18	CO3

IV	Wholesale Banking - Financial solutions to corporate - Capital Market - Custody Group - Structured Finance and Portfolio Management Project Finance - Strategic Solutions – Syndication and advisory - Credit Monitoring - Credit Risk Management - Cash management services - Group Style of Credit - Cash Credit System - Commitment Charge - Overdrafts - Loan System - Classification of Loans and Advances - Secured and Unsecured - Guaranteed Advances – Types of Borrowing – IMPS – SWIFT – NEFT - RTGS	15	CO4
V	Negotiable Instruments Act, 1881 - Definition of Negotiable Instrument - Characteristics of negotiable instrument - Promissory Note - Definition, Features of Promissory Note - Definition of Bills of Exchange, Features, Types - Bill of Exchange and Promissory Note - Holder and Holder in Due Course - Payment in Due Course – Holder for Value – MICR Cheque - Definitions - Distinguishing Features of Cheque - Crossing, Types of crossing - Endorsement, Types of endorsement – Material Alteration - Paying Banker - Rights and Duties – Statutory Protection - Dishonour of Cheques - Role of collecting banker	10	CO5

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest Edition to be used.

WEB RESOURCES

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

Course Title: CORE VIII: FINANCIAL MANAGEMENT - I

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

PROPORTION OF THEORY WILL BE 40% AND PRACTICAL 60%

TEXT BOOKS:

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

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

REFERENCE BOOKS

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

Note: Latest Edition of the reading to be used.

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

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

FOURTH SEMESTER
SYLLABUS
OF
B. Com (Accounting & Finance)

SEMESTER IV

Course Title: CORE IX: CORPORATE ACCOUNTING - II

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Alteration of Share Capital Alteration of Share Capital and Internal Reconstruction - Reduction of Capital – Procedure Amalgamation, Absorption, External and Internal Reconstruction Meaning - Purchase Consideration - Methods of calculating purchase consideration: Lump sum method, Net assets method, Net payment method, Intrinsic value method - Types of amalgamation	25	CO1
II	Accounts of Holding Companies Computation of Capital Profit/ Revenue profit - Cost of Control / Goodwill - Minority Interest - – Treatment of dividend – (Inter-company Owings included) - Consolidated Final Statement of Holding Companies and Subsidiary Companies (Inter-company holdings excluded) - Consolidated Balance Sheet (Revised Format)	13	CO2
III	Accounts of Banking Company Final statements of banking companies (As per the new provisions) - Non Performing assets - Rebate on Bills Discounted - Profit and Loss a/c - Balance Sheet as per the Banking Regulation Act, 1949	15	CO3
IV	Accounts of Insurance Companies Final Statement of Insurance companies (As per the new provisions) - Life insurance - Revenue a/c, Profit and Loss a/c, Balance Sheet as per IRDA regulation 2002 - Life assurance fund– Valuation Balance Sheet – General Insurance – Fire Insurance and Marine Insurance	25	CO4
V	Liquidation of Companies Liquidation - Modes of Winding Up - Statement of Affairs & Deficiency or Surplus a/c - Liquidator's Final statement of Account	12	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Shukla, M.C., Grewal, T.S. & Gupta, S.C. (2019). *Corporate Accounting*. Chennai, India: S. Chand Publishing
2. Gupta, R.L. & Radhaswamy, M. (2018). *Corporate Accounting*. New Delhi, India: Sultan Chand & Sons
3. Maheshwari, S.N., Maheshwari, S.K. & Maheshwari, S.K. (2018). *Corporate Accounting*. New Delhi, India: Vikas Publishing House
4. Hanif, M. & Mukherjee, A. (2017). *Corporate Accounting*. New Delhi, India: McGraw-Hill (India) Pvt. Ltd.
5. Reddy, T.S. & Murthy, A. (2017). *Corporate Accounting (Volume One)*. Chennai, Tamil Nadu: Margham Publications

REFERENCE BOOKS

1. Goyal, B.K. (2021). *Corporate Accounting*. New Delhi, India: Taxmann Publications
2. Jain, S.P. & Narang, N.L. (2017). *Advanced Accountancy (Volume - II) (Corporate Accounting)*. Chennai, Tamil Nadu: Kalyani Publications.
3. Shukla, M.C., Gupta, S.C. & Grewal, T.S. (2016). *Advanced Accounts*. New Delhi, India: S. Chand Publishing

Note: Latest Edition of the reading to be

used. WEB RESOURCES

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

Course Title: CORE X - FINANCIAL MANAGEMENT - II

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

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

REFERENCE BOOKS

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

Note: Latest Edition to be used.

Course Title: CORE XI - CORPORATE LAW

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

Learning Objectives:

On taking this course the student will be able to gain knowledge on the procedures of company formation, meetings and quorum, process of profit distribution and maintenance of company accounts and understand the legal framework of LLP and IBC.

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

CO1	Understand the procedures relating the formation of a company and raising share capital.
CO2	Explain the process of profit distribution and maintenance of accounts.
CO3	Demonstrate the importance of meetings and the quorum required for a meeting and the resolutions that have to be taken depending upon the business decisions.
CO4	Get an insight over Limited Liability Partnership Act, 2008
CO5	Understand the framework of Insolvency and Bankruptcy Code Act.

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction and Basics, Company Formation, Share Capital, Shareholders and Members (as per the Companies Act, 2013) Introduction - Characteristics of a company - Lifting of corporate veil - Types of companies including one person company, small company and producer company – Association not for profit, illegal association - Formation of company – Promoters, their legal position - Pre-incorporation contract and provisional contracts - Online registration of a company - Memorandum of Association - Doctrine of Ultra Vires - Articles Of Association Contents & Alteration, Distinguish between MoA and AoA - Share capital and shareholders – Prospectus - Statement in Lieu of Prospectus – Meaning, Types of capital - Concept of issue and allotment - Rights and Bonus issue - Dematerialisation of shares - Criteria to become a member, Rights of members - Declaration of Beneficial Interest - Difference between members and shareholders.	20	CO1
II	Profit Distribution & Accounts Profits and Divisible Profits – Declaration and Payment of Dividend – Unpaid Dividend – IEPF in case of Unpaid Dividend – Punishment for failure to pay Dividend - Right to Dividend - Books of Accounts – Consolidation of Accounts - Financial Statements – Reopening of Financial Statements – Voluntary revision of Financial Statements	20	CO2
III	Company Meetings and Management Composition of the board – Introduction to committees - Powers and liabilities of Directors – Number of directors, Types of Directors, Qualification of directors, DIN - Types of company meetings – Quorum - Minutes of meetings – Agenda - Proxies - Voting & Poll - Resolution - Ordinary and Special	10	CO3
IV	The Limited Liability Partnership Act, 2008 Salient Features, Difference between LLP & Partnership, LLP & Company – Formation & Administration of LLP – Compliances under LLP Corporate Social Responsibility Applicability - Policy Drafting – Procedure to be followed by company - Intimation to ROC - Computation of amount to be spent - Purpose for which amount can be spent- consequences of non – Compliance.	10	CO4

V	Insolvency and Bankruptcy Code (IBC) Insolvency and Bankruptcy - A Comparison - Legal Framework for Insolvency and Bankruptcy In India - Objectives of the Code - Structure of the Code - Applicability of the Code - Features of the Code - Institutional Framework under the Code - Voluntary Liquidation under Chapter V - Benefits of IBC	15	CO5
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TEXT BOOK:

1. Kapoor, N.D. (2020). *Elements of Company Law*. New Delhi, India: Sultan Chand & Sons.
2. Sreenivasan, M.R. (2020), *Company Law as per Companies Act, 2013*. Chennai, India: Margham Publications

REFERENCE BOOKS:

1. Kapoor, G.K. & Dhamija, S. (2021). *Company Law*. New Delhi, India: Taxmann Publications
2. Bagri, A.K. (2019). *Company Law*. New Delhi, India: Vikas Publishing House Pvt. Ltd.
3. Maheswari, S.N. & Maheswari, S.K (2016). *Company Law*. Mumbai, India: Himalaya Publishing House
4. Garg, K.C, Dhingra, J. & Gupta, V. (2020). *Company Law and Secretarial Practice*. New Delhi, India: Kalyani Publications

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

Course Title: CORE XII - BUSINESS COMMUNICATION

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

Learning Objectives:

On taking this course the student will be able to improve his verbal and written communication and presentation skills and train and prepare for placements.

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

CO1	Apply communication tools, strategies, and principles to make communication more effective
CO2	Develop an understanding about appropriate verbal skills of communication and presentation skills
CO3	Prepare various forms of business letters, reports, business proposals and forms of internal communication tools
CO4	Explain and illustrate the various interpersonal communication including etiquette and netiquette
CO5	Groom and prepare themselves for placements through various stages

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to communication: Importance of Business Communication- Types and Effectiveness - Seven Cs of Communication. Using technology to improve business communication - Cross-cultural communication and their challenges in a global field – Technical writing – Executive Summary/Abstract Writing	12	CO1
II	Verbal Communication Effective Public Speaking - Body Language - When, What, How, To Whom to Speak - Presentation skills - Delivering the business presentation using visual aids, Handouts - Glossophobia and Low confidence - Mastering listening skills - Conversational Skills - Criss-Cross communication: upward, downward, lateral, formal, informal, grapevine.	20	CO2
III	Business Correspondence (Written) Guidelines to business communication - Formal & informal Writing - Tools of Business writing - Business Letter, Claims & Response to Claims (Accept, Reject, Partially Accept) – Report writing - Business Proposals - Circular, Notice, Memorandum.	18	CO3
IV	Interpersonal Communication Netiquette (email & online), Telephone Etiquette, Social Etiquette, Dress Etiquette (Corporate Dressing) - Effective Team Communication - Team building, Team spirit – Time management - Agenda, Minutes of meetings – Podcasts – Feedback - Importance of Feedback, Kinds: No Feedback, Positive, Negative, Specific feedback, Constructive Criticism.	17	CO4
V	Placement Grooming Cover Letter, Resume Writing, Pre-Placement Talk, Tests: Aptitude, Technical. Group Discussions, Personal Interview.	8	CO5

TEXT BOOKS:

1. Nawal, M. (2020). *Business Communication*. New Delhi, India: Cengage
2. Rath,P., Shalini,K.&Ray,D.(2018).*CorporateCommunication*.NewDelhi,India:Cengage
3. Gupta, C.B. (2019). *Essential Business Communication*. New Delhi, India: Cengage
4. Rajendra Pal & Korlahalli J.S. (2015). *Essentials of Business Communication*. New Delhi, India: Sultan Chand & Sons.
5. Taylor, S. (2005). *Communication for Business*. New Delhi, India: Pearson India Education Services.

REFERENCE BOOKS

1. Jain,N. & Mukherji,S. (2020). *Effective Business Communication*. New Delhi, India: McGraw Hill India Pvt. Ltd.
2. Mohan, K. Mohan, R.C. & Nirban, V.S. (2020). *Business Correspondence & Report Writing*. New Delhi, India: McGraw Hill India Pvt. Ltd.
3. Rai, U. & Rai, S.M. (2019). *Business Communication*. Mumbai, India: Himalaya Publishing Pvt. Ltd.
4. Bovee, C.L., Thill, J.V. & Raina, R.L. (2018). *Business Communication Today*. New Delhi, Pearson India Education Services

Note: Latest Edition of the reading to be used.

WEB RESOURCES

1. www.businesscommunication.org

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

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOKS:

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

REFERENCEBOOKS:

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

Note: Latest Edition of the reading to be used.

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

SEMESTER V

Course Title: CORE XIII - BASICS OF COST ACCOUNTING

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

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

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Definitions – Income; Person; Assessment year; Previous year; Assesses; Residential Status – of individual, HUF, Firm & Company, scope of Total Income and Incidence of Tax; Agricultural Income - Computation of Agricultural Income - Exempted Incomes – Concept of GTI and Taxable Income	12	CO1
II	Income from Salaries - Definition - Basis of charge - Types of allowances – allowances exempt from tax, special allowances, allowances partially exempted - Perquisites when taxable & not taxable and their valuation for tax purposes - Provident Fund - Recognized Provident fund, Statutory Provident fund, PPF - Gratuity - Pension - Commuted, Uncommuted - Leave Salary - Deduction from Salary Income	33	CO2
III	Income from House property - Basis of charge - Self-occupied Property - Annual value – Deemed to be let-out – Let-out – Treatment for Unrealized Rent and Vacancy Loss – Annual Value - Gross Annual value, Net Annual value - Deductions u/s 24 from House property Income	20	CO3
IV	Income from business/Profession - Expenses specifically allowed and inadmissible expenses - Provision relating to Depreciation - Block of assets - Deemed Profits & Undisclosed Income - Compulsory maintenance of books of accounts - Professionals – Chartered Accountants, Doctors, Engineers, Advocates - Computation of Income	20	CO4
V	Income Tax Authorities - Power of Assessing officers, Powers of Central Board of Direct taxes - Role and Powers of Income Tax Commissioner - Self-assessment - Best Judgment Assessment - Income Escaping Assessment	5	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOKS:

1. Dr. Singhania, V.K., *Students' Guide to Income Tax*. New Delhi. Taxman Publications
2. Dr. Mehrotra, H.C. & Dr. Goyal, S.P. *Income Tax Law & Accounts*. Agra. Sahitya Bhavan Publications.
3. Gaur, V.P. & Narang, D.B. *Income Tax Law & Practice*. New Delhi. Kalyani Publishers.
4. Reddy, T.S. & Reddy, Y.H. *Income Tax Theory, Law & Practice*, Chennai. Margham Publications.

Course Title: CORE XV - PRACTICAL AUDITING

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

Learning Objectives:

On taking this course the student will be able to learn the concept of auditing, its classification, the role of auditor and his appointment procedure and remuneration and, also gain knowledge on recent developments such as operational, management and information system audit.

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

CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence
CO2	Illustrate the steps required to perform internal control and internal check, vouching, verification and valuation of assets and liabilities.
CO3	Understand the concept of depreciation & provisions and special audit for different entities
CO4	Pronounce the qualification for a company auditor and procedure for his appointment and removal.
CO5	Apply auditing in a computerized environment and its utility in practical business.
CO6	Understand the concept of management audit and operational audit.

Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	1	2	1	2	1	2	1	1	-	2	2	2
CO2	3	2	1	2	1	2	1	1	-	3	3	3
CO3	1	1	1	1	1	1	1	2	-	2	1	1
CO4	3	2	1	2	1	2	1	1	-	3	1	1
CO5	3	2	1	3	2	3	3	2	-	3	2	2
CO6	3	2	1	3	3	3	3	2	-	3	2	2

MODULE	CONTENTS OF MODULE	Hours	COs
I	Meaning and definition of auditing, Distinction between auditing and accounting, Objectives, Advantages and limitations of audit, Scope of audit, Classifications of audits – Audit planning, Meaning – Audit programme, Meaning, Objectives and Contents – Audit notebook, contents, Usefulness of audit notebook–Audit working papers, Meaning, Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning , definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit	18	CO1
II	Vouching, meaning and Definitions, Objectives, Trading transactions, Audit of ledger, Scrutinizing of ledgers, Vouching of cash receipts and payments, Vouching of outstanding assets and liabilities – Verification, Meaning, Objectives and process – Valuation of assets and liabilities, Distinction between verification and valuation	22	CO2
III	Depreciation and reserves, Meaning, Auditor's duty with regard to depreciation, Reserves and provisions, Distinguish between reserves and provision, Depreciation of wasting Assets – Special Audit: Educational Institution, Cinema Theatres, Hospitals,& Hotels	20	CO3
IV	Appointment of auditors, Appointment of first auditor, Appointment by central government, Filling of casual vacancy, Appointment by special resolution, Re-appointment and compulsory re-appointment–Ceiling on the number of Auditorship - Removal of auditor – Remuneration – Auditor's lien – Qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – Different classes of auditors – Audit Report – Preparation and Presentation	20	CO4
V	Information Systems Audit (ISA), Meaning, Division of auditing in ISA environment, Impact of computerization on audit approach, Online Computer System Audit – Procedure of audit under ISA system - Management audit, Introduction, scope, Objectives, Management Audit Report – Operational audit, Introduction, Scope, Objectives, Types, Review of system and procedure	10	CO5

TEXT BOOKS:

1. Pagare, D. (2016). *Principles and Practice of Auditing*. New Delhi, India: Sultan Chand Publications.
2. Saxena, R.G., (2020). *Principles and Practice of Auditing*. Mumbai, India: Himalaya Publishing House.

REFERENCE BOOKS:

1. Gupta, K. Arora, A. (2015). *Fundamentals of Auditing*. New Delhi, India: McGraw Hill (India) Pvt. Ltd
2. Jena, B.M. & Satapathy, S.K. (2019). *Principles and Practice of Auditing*. Mumbai, India: Himalaya Publishing House.
3. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*. New Delhi, India: ICAI.

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

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

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

Learning Objectives:

On taking this course, the student will be able to acquire knowledge on the concept of goods and service tax, 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 Indirect Tax and Custom Laws and exemption of duties
CO2	Build knowledge on concepts of GST and the implementation of GST in India
CO3	Classify the Goods and services exempted from tax and understand the procedures of registration and collection of tax
CO4	Develop knowledge about Input Tax credit, tax credit in special circumstances and Reverse Charge Mechanism
CO5	Understand the taxability procedures on goods and services, advanced ruling and e-invoice

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to indirect tax and customs Introduction, Features of indirect tax , Role of indirect taxation, Merits and demerits of indirect tax – Customs law, Basic concepts, Territorial Waters, Types of custom duties, Levy and collection of custom duties, Exemptions from duty	15	CO1
II	Goods and Services Taxes (theory only) Genesis of GST in India, Concepts of GST, Need for GST, Benefits of GST, Framework of GST as introduced in India, Constitutional provisions, GST network. GST Council, GST Registration – Individuals Liable to get Registered – Compulsory Registration – Registration Procedure – GSTN.	15	CO2
III	Place, Time, Value of supply (theory only) Concepts of supply, Classification, Goods and services, Place of supply: within state, interstate, import and export – Time of supply – Valuation, Registration GSTN, Composite and mixed, Goods exempt from tax, List of services exempt from tax, HSN Code – SAC Code.	20	CO3
IV	Input tax credit and reverse charge mechanism Eligible and ineligible input tax credit, Doctrine of Unjust Enrichment, Apportionment of credit and blocked credit, Tax credit in respect of capital goods & special circumstances, Reversal, Reverse Charge Mechanism, Taxability of E-commerce – Taxability of OIDAR - E- way bills	15	CO4
V	Taxation under GST (Theory only) GST Returns – Types of GST Returns – GSTR1 (Outward Supply) – GSTR2 A&B (Inward Supply) – GSTR3B (Consolidated summary Return) – GSTR9 (Annual Return), Anti-profiteering, Payment of tax, Interest, Penalty, Interest on delayed payment of tax, Zero- rated supply	25	CO5

TEXT BOOK:

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

REFERENCE BOOK:

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

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

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

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be

used. WEB RESOURCES

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

Course Title: ELECTIVE I: (B) CORPORATE FINANCE

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	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	20	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.	20	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	20	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	10	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	20	CO5

REFERENCE BOOKS:

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

Note: Latest Edition of the Reading to be used.

WEB RESOURCES

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

SIXTH SEMESTER
SYLLABUS
OF
B. Com (Accounting & Finance)

Course Title: CORE XVII: MANAGEMENT ACCOUNTING

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

Learning Objectives:

On taking this course the student will be introduced to the various tools and techniques of management accounting and their importance in decision-making

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

CO1	Recall the importance of management accounting and imbibe critical thinking skills to analyze and evaluate the financial statements using various tools
CO2	Apply the financial statement like cash flow statement and funds flow statement in decision making process.
CO3	Analyze Cost-volume-Profit techniques to determine Optimal managerial decisions like make or buy decisions, shut down or continue.
CO4	Provide knowledge about budget, budgetary control and Standard costing to prepare various forms of budget for the business and to achieve a desired cost objective.
CO5	Enhance the knowledge to prepare various reports that are required by the companies to make the right decision.

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Management Accounting & Ratio Analysis Management Accounting – Meaning, scope, importance and limitations. Management Accounting vs. Cost Accounting – Management Accounting vs. Financial Accounting - Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement & Trend Analysis, Ratio Analysis: Classification of ratios, Interpretation, benefits and limitations (Calculation of Ratios Only)	17	CO1
II	Cash Flow Analysis & Funds Flow Analysis Cash Flow Statement as per AS 3 - Cash flow from Operating, Investing & Financing Activities. Funds Flow Statement - Changes in Working Capital, Funds from Operations, Statement of Sources and Applications of Fund.	23	CO2
III	Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety - Marginal Costing – Decision-making – Sales-Mix – Exploring New Markets – Make or Buy Decisions – Shut down or Continue.	15	CO3
IV	Budgetary control & Standard Costing – Budgetary Control - Meaning, objectives, merits and demerits – Types of Budgets – Purchase, Production, Sales, Cash and Flexible Budgets, Zero based Budget. Standard Costing – Meaning, Concept, Utility, Limitations - Variance Analysis: Material Variances, Labour Variances, Overhead Variances.	20	CO4
V	Management Reporting: Meaning - Objectives - Essentials of a good Reporting System - Significance, Types: Segmental Reporting, Integrated Reporting - Accounting Standards for Reporting.	15	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

Course Title: CORE XVIII: COSTING METHODS AND TECHNIQUES

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

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

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

REFERENCE BOOKS:

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

Note: Latest Edition of the reading to be used.

WEB RESOURCES

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

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

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Capital Gains - Meaning of terms Capital Assets & Transfer - Transaction not regarded as transfer – Short-term and Long term Capital Gains - Cost of acquisition - Fair market value - Cost of Improvement - Indexing - Exempted Capital Gains - 54, 54B, 54D, 54EC, 54F - Computation Capital Gains	25	CO1
II	Income from other sources - General income - Specific income - Computation of income from other sources - Grossing up – Deductions u/s 57 in computation of income from other sources	20	CO2
III	Set off - Carry forward of losses – inter source adjustment and inter head adjustment - Clubbing of Income	20	CO3
IV	Deductions from Gross Total Income u/s 80C to 80U (chapter VI A) - Assessment of individuals - Tax rates and E-Filing with practical assessment of individuals - Assessment of Partnership Firms	20	CO4
V	Assessment procedure Provision for Filing returns and Self-assessment - Practical session to register PAN and perform Self-assessment of Individuals - Advance Payment of taxes - TDS - Deductions of filing IT returns - PAN - Meaning and its uses	5	CO5

PROPORTION OF THEORY WILL BE 20% AND PRACTICAL 80%

TEXT BOOK:

1. Singhanian, M. & Singhanian, 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.

Note: Latest Edition of the reading to be used

Course Title: ELECTIVE II: (A) INVESTMENT MANAGEMENT

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

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

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

REFERENCE BOOKS:

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

Note: Latest Edition of the Reading to be used.

WEB RESOURCES

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

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

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

REFERENCE BOOKS:

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

Note: Latest Edition of the Reading to be used.

WEB RESOURCES

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

ASSESSMENT

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

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

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

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOK:

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

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

REFERENCE BOOKS:

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

Course Title: ELECTIVE III: (A) ENTREPRENEURIAL DEVELOPMENT AND START UP

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

Learning Objectives:

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

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

CO1	Understand the basic concepts of entrepreneurship
CO2	Develop a B-Plan by the evaluation of business ideas and conduct of feasibility study
CO3	Understand the various institutions providing support to entrepreneurial ventures
CO4	Analyze the favorable environment required to run the venture successfully and the role of the government
CO5	Criticize the challenges faced by women and rural entrepreneurs

Mapping of Course Outcomes to Program Outcomes:

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

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

V	Development of Women Entrepreneurship & Rural Entrepreneurship: Women Entrepreneurs – Concept –Growth – Challenges in the path of women entrepreneurship – Development of women entrepreneurship – Opportunities to Women Entrepreneurs – Initiatives, policies & schemes for women entrepreneurs – Grassroot entrepreneurship through Self- Help Groups (SHGs) - Rural entrepreneurship – Need, Importance, Types – Rural Industrialization: Advantages & types – Opportunities for rural entrepreneurs – Risks and problems faced by rural entrepreneurs	20	CO5
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TEXT BOOK:

1. Charantimath, P.M. (2019). *Entrepreneurship Development and Small Business Enterprises*. New Delhi: India. Pearson India Education Services
2. Desai, V. (2019). *Dynamics of Entrepreneurial Development and Management*, Mumbai: India. Himalaya Publishing House.
3. Gordon, E & Natarajan,K.(2020).*Entrepreneurship Development*.Mumbai,India:Himalaya Publishing House Pvt. Ltd.

REFERENCE BOOKS:

1. Fisher, S. & Duane, J. (2016). *The Startup Equation: A Visual Guidebook To Building Your Startup*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.
2. Barringer, B.R. & Ireland, D.R. (2020). *Entrepreneurship: Successfully Launching Ventures*. New Delhi, India: Pearson Education
3. Holt, D.H. (2016). *Entrepreneurship*. New Delhi, India. Pearson Education

Note: Latest Edition of the reading to be used

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>

ELECTIVE III: (B) MARKETING MANAGEMENT

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

Learning Objectives:

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

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

CO1	Understand the concepts and approaches in marketing and analyze the role of marketing in economic development
CO2	Identify the various factors influence consumer behaviour and locate Market Information system
CO3	Determine the elements of marketing mix and develop a new product plan
CO4	Apply different methods of pricing and create a channel of distribution
CO5	Recognize the E-marketing tools and evaluate the impact of social media marketing

Mapping of Course Outcomes to Program Outcomes:

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

MODULE	CONTENTS OF MODULE	Hours	COs
I	Introduction to Marketing : Marketing: Definition, Nature, Scope and Features of Marketing, Importance of Marketing - Concepts and Approaches to Marketing - Product vs. Service Marketing – Market: Classification of market - Role of Marketing in Economic Development - Innovations in Marketing - Meta marketing.	15	CO1
II	Consumer Behaviour: Definition of Consumer behavior, An overview of consumer behavior, Significance - Buying motives - Determinants of consumer behavior – Decision-making process - Market Segmentation, Bases of segmentation - Marketing Research, Process – MIS, Need for Marketing Information System.	20	CO2
III	Product & Marketing Mix strategies: Product, Features of a product – Classification of goods – Service product - Elements of marketing mix (7P's) - Product Line – Product positioning - Product differentiation - New product Development – Product Life cycle stages and strategies – Product Portfolio Management Framework – BCG Matrix, Ansoff Matrix - Branding - Packaging and labeling.	20	CO3
IV	Value design - Pricing, Place & Promotional strategies: Pricing: Objectives, Factors influencing pricing decisions, Kinds of pricing, Methods of pricing - New product pricing strategy- Channels of Distribution, Importance, Levels, Channel Members –Promotion – Communication Mix – Basics of Advertising, Sales Promotion and Personal Selling.	20	CO4
V	Development & Issues in Marketing: E-commerce: Significance of E-Commerce – e-Marketing, Tools of e- marketing, e-Tailing, Types of E-Tailers, Advantages of e-tailing - Shopping malls – Social Media Marketing, Importance of Social Media, Advantages and Disadvantages - Services Marketing – Intrusive Marketing - Green Marketing - Rural marketing – Direct Marketing – B2B & D2C marketing - Consumer Protection – Consumerism in India.	15	CO5

TEXT BOOK:

1. Kotler, P (2016). *Marketing Management*. New Delhi, India: Pearson Education
2. Pillai, R.S.N. & Bagavathi. (2018). *Modern Marketing Principles*. New Delhi, India: S.Chand & Co.

REFERENCE BOOKS:

1. Sontakki, C.N. (2018). *Marketing Management*. New Delhi, India: Kalyani Publishers
2. Dr. Jayasankar, J. (2013). *Marketing*. Chennai, India: Margham Publications
3. Karunakaran. K. (2017). *Marketing Management Text and cases in Indian context*. India: Himalaya Publishing House.
4. Sherlekar, S.A & Krishnamoorthy, R. (2018). *Marketing Management Concepts and Cases*. Mumbai, India: Himalaya Publishing House.

Note: Latest edition of the reading to be used

Mumbai WEB RESOURCES

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

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

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

Learning Objectives:

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

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

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

Mapping of Course Outcomes to Program Outcomes:

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

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

TEXT BOOK:

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

REFERENCE BOOKS

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

Note: Latest Edition of the reading to be

used WEB RESOURCES

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

APPENDIX A

BLOOM'S TAXONOMY

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

