

B. Com.

Syllabus

AFFILIATED COLLEGES

Program Code: 2AA

2023– 2024 onwards



BHARATHIAR UNIVERSITY

**(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)**

Coimbatore - 641 046, Tamil Nadu, India

| Program Educational Objectives (PEOs) | |
|---|---|
| The B.COM program describe accomplishments that graduates are expected to attain within five to seven years after graduation | |
| PEO1 | Students will able to understand the concepts of commerce. |
| PEO2 | Programme aims to develop comprehensive professional skills which are required for commerce graduates. |
| PEO3 | Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting |
| PEO4 | Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA |
| PEO5 | Students can do commerce oriented research and consequence of this, they can become Professors in Colleges and Universities |



| Program Specific Outcomes (PSOs) | |
|--|---|
| After the successful completion of B.COM program, the students are expected to | |
| PSO1 | To provide strong base on the course relevant to the area of commerce which helps to choose their career |
| PSO2 | To enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions. |
| PSO3 | Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth. |
| PSO4 | Empower the students with necessary competencies and decision making skills to foster the innovative thinking to become an entrepreneur |
| PSO5 | Strengthen the students to become expert in the field of communication with ethical consciousness. |



| Program Outcomes (POs) | |
|---|---|
| On successful completion of the B.COM program | |
| PO1 | Build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry. |
| PO2 | Develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance etc. |
| PO3 | Inculcate the students to nurture their skills in personal, interpersonal, intellectual and others skills to develop their professional career and growth. |
| PO4 | Disseminate students to develop decision making and problem solving skills to undertake their own venture as a feasible career option. |
| PO5 | Orient and motive the students to develop the needed knowledge in business and academics to develop their employability |



BHARATHIAR UNIVERSITY :: COIMBATORE 641 046

Bachelor of Commerce Curriculum (Affiliated Colleges)

(For the students admitted during the academic year 2023 – 24 onwards)

| Part | Course Code | Title of the Course | Credits | Hours | | Maximum Marks | | |
|------------------------|-------------|---|-----------|-----------|-----------|---------------|------------|------------|
| | | | | Theory | Practical | CIA | ESE | Total |
| FIRST SEMESTER | | | | | | | | |
| I | | Language-I | 4 | 6 | - | 25 | 75 | 100 |
| II | | English-I | 4 | 6 | - | 25 | 75 | 100 |
| III | | Core I Principles Of Accountancy | 4 | 6 | - | 25 | 75 | 100 |
| III | | Core II–Business Organization & Office Management | 3 | 6 | - | 20 | 55 | 75 |
| III | | Allied Paper I–Agricultural Economy of India | 3 | 4 | - | 20 | 55 | 75 |
| IV | | Environmental Studies# | 2 | 2 | - | - | 50 | 50 |
| Total | | | 20 | 30 | | 115 | 385 | 500 |
| SECOND SEMESTER | | | | | | | | |
| I | | Language-II | 4 | 6 | - | 25 | 75 | 100 |
| II | | English-II | 2 | 4 | - | 25 | 25 | 50* |
| | | Language Proficiency for Employability | 2 | 2 | | 25 | 25 | 50* |
| | | http://kb.naanmudhalvan.in/Special:FilePath/Cambridge_Course_Details.pdf | | | | | | |
| III | | Core III–Financial Accounting | 4 | 6 | - | 25 | 75 | 100 |
| III | | Core IV – Principles of Marketing | 3 | 6 | - | 20 | 55 | 75 |
| III | | Allied Paper II –Economic Analysis | 3 | 4 | - | 20 | 55 | 75 |
| IV | | Value Education – Human Rights# | 2 | 2 | - | - | 50 | 50 |
| Total | | | 20 | 30 | | 140 | 360 | 500 |
| THIRD SEMESTER | | | | | | | | |
| I | | Language -III | 4 | 4 | | 25 | 75 | 100 |
| II | | English -III | 4 | 4 | | 25 | 75 | 100 |
| III | | Core V –Higher Financial Accounting | 4 | 5 | | 25 | 75 | 100 |
| III | | Core VI – Commercial Law | 3 | 4 | | 20 | 55 | 75 |
| III | | Core VII – Principles of Management | 3 | 4 | | 20 | 55 | 75 |
| III | | Core VIII-Business Application Software-I | 3 | 3 | | 20 | 55 | 75 |
| III | | Allied : III - Mathematics for Business | 3 | 4 | | 20 | 55 | 75 |
| IV | | Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzdool34bx6f5Vp/edit?u | 2 | - | | 25 | 75 | 100 |

| | | | | | | | | |
|------------------------|--|--|-----------|-----------|--|------------|------------|------------|
| | | sp=drivesdk&ouid=100738103855604184250&rtpof=true&sd=true | | | | | | |
| IV | | Tamil@/Advanced Tamil#(or)Non-Major Elective-I Yoga for Human Excellence # /Women's Rights # Constitution of India # | 2 | 2 | | - | 50 | 50 |
| Total | | | 28 | 30 | | 180 | 570 | 750 |
| FOURTH SEMESTER | | | | | | | | |
| I | | Language -IV | 4 | 4 | | 25 | 75 | 100 |
| II | | English- IV | 4 | 4 | | 25 | 75 | 100 |
| III | | Core IX – Corporate Accounting-I | 4 | 5 | | 25 | 75 | 100 |
| III | | Core X–Computer Applications in Business | 3 | 4 | | 20 | 55 | 75 |
| III | | Core XI–Company Law and `Secretarial Practice | 3 | 4 | | 20 | 55 | 75 |
| III | | Core XII – Executive Business Communication | 3 | 3 | | 20 | 55 | 75 |
| III | | Allied: IV:Statistics for Business | 3 | 4 | | 20 | 55 | 75 |
| IV | | Skill based Subject-II: Naan Mudhalvan -Office Fundamentals http://kb.naanmudhalvan.in/Bharathiar_University_(BU) | 2 | - | | 25 | 75 | 100 |
| IV | | Tamil @ / Advanced Tamil # (or)Non-major elective -II: General Awareness# | 2 | 2 | | - | 50 | 50 |
| Total | | | 28 | 30 | | 180 | 570 | 750 |
| FIFTH SEMESTER | | | | | | | | |
| III | | Core XIII –Corporate Accounting-II | 4 | 6 | | 25 | 75 | 100 |
| III | | Core XIV – Banking Theory Law and Practises | 4 | 5 | | 25 | 75 | 100 |
| III | | CoreXV– Cost Accounting | 4 | 5 | | 25 | 75 | 100 |
| III | | CoreXVI–IncomeTax Law and Practice | 4 | 6 | | 25 | 75 | 100 |
| III | | Core XVII Business Application Software II | 3 | 3 | | 20 | 55 | 75 |
| III | | Elective–I: | 3 | 5 | | 20 | 55 | 75 |
| IV | | Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf | 2 | | | 25 | 75 | 100 |
| Total | | | 24 | 30 | | 165 | 485 | 650 |
| SIXTH SEMESTER | | | | | | | | |

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|-----|--|--|------------|------------|----------|------------|------------|-------------|
| III | | Core XVIII – Management Accounting | 4 | 6 | | 25 | 75 | 100 |
| III | | Core XIX-Principles of Auditing | 4 | 6 | | 25 | 75 | 100 |
| III | | CoreXX-Indirect Taxes | 3 | 5 | | 20 | 55 | 75 |
| III | | Core XXI:Computer Applications:MS-Word MS Excel and Tally9.2 –Practical | 3 | - | 3 | 20 | 55 | 75 |
| III | | Elective–II: | 3 | 5 | | 20 | 55 | 75 |
| | | Elective–III: | 3 | 5 | | 20 | 55 | 75 |
| IV | | Skill based Subject-IV-Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) | 2 | | | 25 | 75 | 100 |
| | | http://kb.naanmudhalvan.in/Bharathiar_University_(BU) | | | | | | |
| v | | Extension Activities @ | 2 | - | - | 50 | - | 50 |
| | | TOTAL | 24 | 27 | 3 | 205 | 445 | 650 |
| | | GRAND TOTAL | 144 | 180 | | | | 3800 |

- * English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks.
- Naan Mudhalvan – Skill courses - external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.

@ No University Examinations. Only Continuous Internal Assessment(CIA)
No Continuous Internal Assessment (CIA). Only UniversityExaminations.

| List of Elective Papers (Colleges can choose any one of the paper as electives) | | |
|--|---|---------------------------------|
| Elective – I | A | Business Finance |
| | B | Brand Management |
| | C | Fundamentals of Insurance |
| Elective – II | A | Entrepreneurial Development |
| | B | Supply Chain Management |
| | C | Principles of Web Designing |
| Elective - III | A | Financial Markets |
| | B | Insurance Legislative Framework |
| | C | Project Work |



**First
Semester**

| Course code | | L | T | P | C |
|---|---|------------------|---|-----------|------------------|
| Core -1 | Principles of Accountancy | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Accountancy | Syllabus Version | | 2022-2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To enable the students to learn basic Principles of Accountancy. To make the students skillfully to prepare and present the final accounts of sole trader. To learn about various types of errors and calculation of depreciation in accounts. To understand about bank reconciliation statement and accounting for professionals To provide knowledge about consignment and joint ventures | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recalling Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance. | | | | K1 |
| 2 | Understanding the steps involved in locating errors and prepare them to understand the preparation of final accounts for sole traders. | | | | K3 |
| 3 | Outline the concepts of Bills of exchange, Average due date and Account Current | | | | K2 |
| 4 | Examine the concepts of consignment and joint venture. | | | | K4 |
| 5 | Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge. | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | 17--hours |
| Fundamentals of Book Keeping – Accounting -Definition – Accounting Concepts and Conventions- Accounting Terms-. -Double Entry System -Accounting Equation – Journal – Ledger –Subsidiary books – Trial balance. . | | | | | |
| Unit:2 | | | | | 18--hours |
| Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet- Adjustments: Closing stock -Outstanding Expenses Accrued Income- Income Received in Advance– Bad debts – Bad debts provisions-Depreciation-Adjustment entries – Errors and rectification. | | | | | |
| Unit:3 | | | | | 15--hours |
| Bill of exchange- Accommodation bills – Average due date – Account current | | | | | |
| Unit:4 | | | | | 20--hours |
| Accounting for consignments and Joint ventures | | | | | |
| Unit:5 | | | | | 18--hours |
| Bank Reconciliation statement – Accounts of Professionals and Non-profit Organization: Receipts and Payments and Income and Expenditure account and Balance sheet | | | | | |

| | | |
|--|---|------------------|
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars – webinars | | |
| Total Lecture hours | | 90--hours |
| Text Book(s) | | |
| 1. | S.P. Jain and K.L.Narang - Principles of Accountancy, Kalyani Publishers | |
| 2 | N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy | |
| 3 | T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., | |
| 4 | R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons | |
| Reference Books | | |
| 1 | K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers | |
| 2 | A.Murthy -Financial Accounting – Margham Publishers | |
| 3 | A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites,Other Online resources etc.] | | |
| 1 | https://www.bing.com/search?PC=U523&q=principles+of+accounting+lecture+notes+pdf&first=11&FORM=PERE# | |
| 2 | https://www.bing.com/search?q=principles+of+accountancy+swayam+notes&qs=NWU&pq=principles+of+accountancy+swayam+notes&sc=10-38&cvid=C2F0B455F5724BABB04ED049FC405BDA&FORM=QBRE&sp=1# | |
| 3 | https://youtu.be/FFC7fYpnC0M | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | S | M |
| CO3 | S | M | M | S | M |
| CO4 | S | S | S | S | M |
| CO5 | S | S | M | M | L |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|--|---|----------------------------|---|-----------|------------------|
| Core- 2 | Business Organization and Office Management | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Management | Syllabus Version | | 2022-2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| 1. To understand different forms of organization | | | | | |
| 2. To understand various factors affecting business organization and functioning of stock exchange | | | | | |
| 3. To provide insight about office functioning, data processing system and EDP | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise. | | | | K2 |
| 2 | Analyzing the business factors which are involved in sources of finance. | | | | K4 |
| 3 | Explaining the functioning of stock exchanges SEBI, DEMAT of shares. | | | | K2 |
| 4 | Remembering office functions, layout and accommodation. | | | | K1 |
| 5 | Outlining office equipments and EDP. | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | 17--hours |
| Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise. | | | | | |
| Unit:2 | | | | | 20--hours |
| Location of Business – Factors influencing location, localization of industries- Size of firms- Trade Association-Chamber of Commerce. | | | | | |
| Unit:3 | | | | | 17--hours |
| Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- | | | | | |
| Unit:4 | | | | | 20--hours |
| Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing | | | | | |
| Unit:5 | | | | | 14--hours |
| Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture. | | | | | |
| Unit:6 | | Contemporary Issues | | | 2 hours |
| Expert lectures, online seminars - webinars | | | | | |
| Total Lecture hours | | | | | 90--hours |

| Text Book(s) | |
|---|---|
| 1 | Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons |
| 2 | Shukla - Business Organisation and Management – S.Chand & Company Ltd., |
| 3 | Saksena – Business Administration and Management – Sahitya Bhavan |
| 4 | C.B.Gupta, Business Organisation, Sultan Chand& Sons, New Delhi , |
| Reference Books | |
| 1 | Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons |
| 2 | R.K.Chopra – Office Management – Himalaya Publishing House |
| 3 | J.C.Deneyer - Office Management |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389 |
| 2 | https://www.youtube.com/watch?v=rqoMeEAFxMo |
| 3 | https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | M | M |
| CO2 | S | S | S | M | S |
| CO3 | S | S | S | M | S |
| CO4 | S | S | S | M | M |
| CO5 | S | S | M | M | L |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|---|--|-------------------------|-----------|---|------------------|
| Allied - 1 | Agricultural Economy of India | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Agricultural Economy | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To know the agricultural economy of India To understand the condition of agricultural labours To acquire knowledge on land reforms To aware about Agricultural Marketing | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Understand the Agricultural Economy of the India and measure the development of agriculture in India | | | | K2 |
| 2 | Identify the problems and prospects of Indian agriculture and importance of green revolution. | | | | K2 |
| 3 | Study the agricultural marketing, pricing and their effect marketing system | | | | K2 |
| 4 | Outline the land tenure and land ceiling system in India | | | | K1 |
| 5 | Understand the role of agricultural banks for rural economic development | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | 12--hours |
| Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity –Rural poverty. Agriculture : Special Features and – Causes of Backwardness–Measures for the Development of Agriculture–Progress of Agriculture during the plan period. | | | | | |
| Unit:2 | | | | | 12--hours |
| Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Incomlaborasures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation– Problems and Prospects. | | | | | |
| Unit:3 | | | | | 12--hours |
| Agricultural Marketing and Pricing :Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – ImportanceofPriceStability– CausesandconsequencesofPricefluctuations–Agricultural Price commission– minimum Prices for Agricultural goods–Procurement policy. | | | | | |
| Unit:4 | | | | | 12--hours |
| Land Tenure system in India – Need for land Reform- abolition of intermediaries –Tenancy Legislation–Land ceiling–Land Reforms and land Tenure: Meaning of Land Tenure–Types – Abolition of intermediaries – Effects Measures to ensure the security of Tenure – Importance of Land Reforms – Various Measures. | | | | | |
| Unit:5 | | | | | 10--hours |

| | | |
|---|---|------------------|
| Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance :Co-operative banks and commercial banks –NABARD. | | |
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars – webinars | | |
| | Total Lecture hours | 60--hours |
| Text Book(s) | | |
| 1 | IndianAgriculture:Problems,ProgressandProspects - SankaranS | |
| 2 | Indian Economy - Ruddar DuttandSundaram | |
| Reference Books | | |
| 1 | TheIndian Economy - Dhingra | |
| 2 | IndianEconomicProblems - Alak Ghosh | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | | |
| 2 | | |
| 3 | | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | M |
| CO2 | S | S | M | S | S |
| CO3 | M | S | S | S | S |
| CO4 | S | S | S | M | M |
| CO5 | M | M | S | S | M |

*S-Strong; M-Medium; L-Low



**Second
Semester**

| Course code | | L | T | P | C |
|--|--|----------------------------|-----------|---|------------------|
| Core- 3 | Financial Accounting | 4 | | | 4 |
| Pre-requisite | Basic Knowledge in Accounting | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To explore various methods of calculating and recording depreciation To make them to understand about royalties and investment accounts To offer an idea about single entry system of accounts To promote knowledge about departmental and branch accounting To inculcate knowledge about hire purchase and installment system of accounting | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Describing the concepts based on depreciation and its methods in books of accounts. | | | | K1 |
| 2 | Outline about the nature of Investment and Royal excluding Sublease. | | | | K2 |
| 3 | Identifying the essential characteristics of single entry system. | | | | K3 |
| 4 | Applying the basic concepts of departmental and branch accounting. | | | | K4 |
| 5 | Familiarize the procedure relating to hire purchase and installment in books of Accounts | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | 18--hours | | | |
| Accounting for Depreciation – Depreciation Meaning- Causes -need and significance of depreciation- methods of providing depreciation- Straight line, Written down Value, Annuity, Sinking fund (Excluding changing method of Depreciation) . Reserves and Provision. | | | | | |
| Unit:2 | | 18--hours | | | |
| Single Entry system-meaning and features-Statement of affairs method and Conversion method | | | | | |
| Unit:3 | | 18--hours | | | |
| Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches | | | | | |
| Unit:4 | | 19--hours | | | |
| Hire purchase and instalment systems including Hire Purchasing Trading account- Goods onsale or Return | | | | | |
| Unit:5 | | 15--hours | | | |
| Royalty including Sublease - Human Resource Accounting and Inflation Accounting (Theory only) | | | | | |
| Unit:6 | Contemporary Issues | 2 hours | | | |
| Expert lectures, online seminars – webinars | | | | | |
| | | Total Lecture hours | | | 90--hours |

| | |
|---|---|
| Text Book(s) | |
| 1 | Advanced Accountancy - R.L.Gupta & M.Radhasamy |
| 2 | Advanced Accountancy - S.P.Jain & K.L.Narang |
| Reference Books | |
| 1 | Advanced Accountancy - M.C.Shukla & T.S.Grewal |
| 2 | Finanacial Accounting - T.S.Reddy & A.Murthy |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf |
| 2 | https://nios.ac.in/media/documents/Seccou1224New/ch_12.pdf |
| 3 | www.accountinghub-online.com/accounting-foi-hie-purchase |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | M | S | S | M |
| CO3 | S | M | M | S | M |
| CO4 | S | S | S | S | M |
| CO5 | S | M | M | M | L |

*S-Strong; M-Medium; L-Low

| Course code | | | L | T | P | C |
|---|---|-------------------------------------|---------------------|---------------|---|------------------|
| Core- 4 | | Principles of Marketing | 4 | | | 4 4 |
| Pre-requisite | | Basic knowledge in Marketing | Syllabus Version | 2022- 2023 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| <ol style="list-style-type: none"> To conceptualize an idea about marketing and related terms To provide insight about various forms and types of marketing To analyze various components of marketing channels To understand various concepts relating to consumer behavior To introduce the components of marketing mix To understand the importance of retailing in today's context To understand emerging marketing trends and regulatory mechanisms | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Defining the various concepts and terms related to marketing | | | | | K1 |
| 2 | Explaining about various marketing functions | | | | | K2 |
| 3 | Understanding terms of consumer behaviour and examined about different concepts related to consumers. | | | | | K2 |
| 4 | Identifying the marketing mix and its elements | | | | | K1 |
| 5 | Understanding different provisions related to trends in emerging markets. | | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | | | | | | 18--hours |
| Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing - Marketing Ethics -Career Opportunities in Marketing- Marketing and Government: Bureau of Indian Standards- Agmark | | | | | | |
| Unit:2 | | | | | | 18--hours |
| Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information | | | | | | |
| Unit:3 | | | | | | 18--hours |
| Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing | | | | | | |
| Unit:4 | | | | | | 19--hours |
| Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen– Importance of retailing in today's context | | | | | | |

| | | |
|---|---|------------------|
| Unit:5 | | 15--hours |
| New Approaches in Marketing: –E-marketing –Tele marketing -Web-Based Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Social responsibility in marketing - Ethics in Marketing -Consumerism – Consumer Protecting – Rights of consumers-Forward Trading in Commodities | | |
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| | Total Lecture hours | 90--hours |
| Text Book(s) | | |
| 1 | Marketing Management - Rajan Sexena | |
| 2 | Principles of Marketing - Philip Kotler & Gary Armstrong | |
| 3 | Marketing Management - V.S. Ramasamy and Namakumari | |
| 4 | Marketing Management – S.A.Sherlekar and R.Krishnamoorthy, Himalaya Publishing House | |
| Reference Books | | |
| 1 | Marketing -William G.Zikmund & Michael D’Amico | |
| 2 | Marketing - R.S.N.Pillai & Bagavathi | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf | |
| 2 | http://www.himpub.com/documents/Chapter903.pdf | |
| 3 | http://www.himpub.com/documents/Chapter903.pdf | |
| Course Designed By: | | |


| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | M | S | S |
| CO2 | S | S | M | S | M |
| CO3 | S | S | S | M | M |
| CO4 | S | S | M | M | M |
| CO5 | S | S | S | S | M |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|--|---|----------------------------|-------|------|------------------|
| Allied 2 | Economic Analysis | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Economics | Syllabus Version | 2022- | 2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To recall the fundamentals of micro economics To get insight on law of demand, supply and theories of production To analyse the pricing in different market structure To know the theories on wages, rent, interest and profit. | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Understand The Fundamentals of Micro Economic And Theory Consumer Behaviour | | | | K2 |
| 2 | Learn the concepts of demand and elasticities of demand | | | | K2 |
| 3 | Understand theories of production, cost and revenue concepts | | | | K2 |
| 4 | Analyse the price and output determination under various market structures | | | | K4 |
| 5 | Acquire knowledge on theories of productivity and wages | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | 12--hours |
| SCOPE AND METHODOLOGY: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics. | | | | | |
| Unit:2 | | | | | 12--hours |
| ELEMENTS OF DEMAND : Demand Analysis – Demand Schedule – Law of Demand – Demand Curve – Elasticity of Demand – Price, Income and Cross – Consumer’s Surplus. | | | | | |
| Unit:3 | | | | | 12--hours |
| THEORY OF PRODUCTION: Factors of Production – Law of Diminishing Returns – Law of Variable Proportions – Return to Scale – Law of Supply - Cost and Revenue – Concepts and Curves. | | | | | |
| Unit:4 | | | | | 12--hours |
| PRODUCT PRICING : Market Definition – Types – Equilibrium Under Perfect Competition of Firm and Industry – Pricing – Pricing Under Perfect Competition, Monopoly – Price Discrimination – Pricing Under Monopolistic Competition – Pricing under Oligopoly. | | | | | |
| Unit:5 | | | | | 10--hours |
| FACTOR PRICING – Marginal Productivity Theory – Theories of wages, rent, interest and profit. | | | | | |
| Unit:6 | | Contemporary Issues | | | 2 hours |
| Expert lectures, online seminars – webinars | | | | | |
| Total Lecture hours | | | | | 60--hours |

| Text Book(s) | |
|---|-----------------------------------|
| 1 | EconomicAnalysis - S.Sankaran |
| 2 | PrincipalsofEconomics - Seth M.L. |
| Reference Books | |
| 1 | MicroEconomicTheory - M.L.Jhingan |
| 2 | EconomicAnalysis - S.Sankaran |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | |
| 2 | |
| 4 | |
| Course Designed By: | |





**Third
Semester**

| Course code | | L | T | P | C |
|---|--|----------------------------|-----------|---|------------------|
| Core- 5 | Higher Financial Accounting | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Accounting | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To provide insight about maintaining partnership accounts To promote understanding about maintaining books of accounts at the time of retirement To offer understanding about dissolution and insolvency of partnership To facilitate knowledge about individual insolvency and claims To promote knowledge about human resource and inflation accounting | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Understanding the basic concepts of partner and procedures related to calculation of ratios. | | | | K2 |
| 2 | Acquiring the principle at the time of retirement in the books of partner | | | | K1 |
| 3 | Analyzing dissolution and insolvency of firms and individuals. | | | | K4 |
| 4 | Evaluate the insolvency or loss of individuals or firms. | | | | K5 |
| 5 | Examine the concepts based on voyage, Human resource and inflation accounting. | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | 15--hours | | | |
| Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments. | | | | | |
| Unit:2 | | 18--hours | | | |
| Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Installments only. | | | | | |
| Unit:3 | | 15--hours | | | |
| Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only. | | | | | |
| Unit:4 | | 15--hours | | | |
| Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss | | | | | |
| Unit:5 | | 10--hours | | | |
| Voyage Accounts – Investment Accounts | | | | | |
| Unit:6 | Contemporary Issues | 2 hours | | | |
| Expert lectures, online seminars - webinars | | | | | |
| | | Total Lecture hours | | | 75--hours |

| Text Book(s) | |
|---|---|
| 1 | S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, NewDelhi. |
| 2 | Reddy & Murthy, "Financial Accounting", Margham Publicatuions, Chennai, 2004. |
| 3 | Dr. M. A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi. |
| Reference Books | |
| 1 | Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi . |
| 2 | Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., NewDelhi. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf |
| 2 | https://ncert.nic.in/textbook/pdf/leac102.pdf |
| 3 | |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | M |
| CO2 | S | S | M | S | L |
| CO3 | S | S | S | S | M |
| CO4 | S | M | M | S | M |
| CO5 | S | S | M | S | M |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|---|---|------------------|---|----------------------------|------------------|
| Core- 6 | Commercial Law | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Commercial Law | Syllabus Version | | 2022-2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To provide knowledge about basics of business contract To create knowledge about the regulations of agency system To understand the rules of indemnity and guarantee To offer knowledge about the sale and transfer of goods and the applicable laws and regulations | | | | | |
| Expected Course Outcomes: | | | | | |
| 1 | Assessing the various elements related business law and contract | | | | K5 |
| 2 | Interpreting different type of contract and its features | | | | K2 |
| 3 | Explain about the agency system related to creation and termination of agency | | | | K5 |
| 4 | Compare between rights and duties of indemnity , guarantee | | | | K5 |
| 5 | Examine the distinct between sale and agreement to sell and its features | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | 12--hours |
| Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement. | | | | | |
| Unit:2 | | | | | 12--hours |
| Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract. | | | | | |
| Unit:3 | | | | | 10--hours |
| Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification– Conditions and effects – Termination of Agency. | | | | | |
| Unit:4 | | | | | 12--hours |
| Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners. | | | | | |
| Unit:5 | | | | | 12--hours |
| Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller. | | | | | |
| Unit:6 | Contemporary Issues | | | | 2 hours |
| Expert lectures, online seminars - webinars | | | | | |
| | | | | Total Lecture hours | 60--hours |

| Text Book(s) | |
|---|---|
| 1 | N.D.Kapoor -----Business Laws – Sulthan Chand & Sons |
| 2 | R.S.N. Pillai and Bagavathy ----- Business Laws- S.Chand & Co |
| Reference Books | |
| 1 | M.C.Kuchhal---- Mercantile Law---Vikas Publications |
| 2 | K.R.Bulchandani----BusinessLaw --- Himalaya PublishingHouse |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://legislative.gov.in/sites/default/files/A1872-09.pdf |
| 2 | https://www.acecollege.in/CITS_Upload/Downloads/Books/1029_File.pdf |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | S | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | S | S | M |
| CO5 | S | S | S | S | M |

*S-Strong; M-Medium; L-Low

| Course code | | | L | T | P | C |
|--|--|--------------------------------------|-------------------------|-----------|---|----|
| Core- 7 | | Principles of Management | 4 | | | 4 |
| Pre-requisite | | Basic knowledge in Management | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| <ol style="list-style-type: none"> To provide understanding about basic terminologies of management To explore the fundamental principles, process and steps in management including planning To develop knowledge about organizing function in business To explore the concept of motivation in organizational context To generate ideas about effective communication in the business | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Explaining the concepts based on management and its features | | | | | K2 |
| 2 | Summarizing the principles and importance of planning | | | | | K2 |
| 3 | Interpreting various concepts based on organization and its element | | | | | K2 |
| 4 | Examining the determinants of behaviour and motivation theories | | | | | K4 |
| 5 | Understanding the need and techniques of communication in management | | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | | | | | | |
| 10--hours | | | | | | |
| Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker. | | | | | | |
| Unit:2 | | | | | | |
| 12--hours | | | | | | |
| Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making. | | | | | | |
| Unit:3 | | | | | | |
| 12--hours | | | | | | |
| Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff. | | | | | | |
| Unit:4 | | | | | | |
| 13--hours | | | | | | |
| Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception. | | | | | | |
| Unit:5 | | | | | | |
| 11--hours | | | | | | |
| Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control. | | | | | | |

| | | |
|---|---|------------------|
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars – webinars | | |
| Total Lecture hours | | 60--hours |
| Text Book(s) | | |
| 1 | The Principles of Management - Rustom S. Davan | |
| 2 | Business Organization and Management - Y. K. Bhushan | |
| 3 | Business Management – Chatterjee | |
| Reference Books | | |
| 1 | Principles of Management - Koontz and O'Donald | |
| 2 | Business Management - Dinkar – Pagare | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf | |
| 2 | https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | S | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | M | S | S |
| CO5 | S | S | S | M | M |

*S-Strong; M-Medium; L-Low

| Course code | | | L | T | P | C |
|--|--|--|-------------------------|------------------|---|------------------|
| Core-8 | Business Application Software I | | 4 | | | 4 |
| Pre-requisite | Basic knowledge in MS Word and MS Excel | | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: Understand the basic framework and how to work in Ms-Word and Ms-Excel. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | To know the basics on MS Word | | | | | K2 |
| 2 | To study formatting features in MS Word | | | | | K2 |
| 3 | To understand the concept of mail merge | | | | | K2 |
| 4 | To gain knowledge on excel operations | | | | | K2 |
| 5 | To acquire knowledge on Managing and Analyzing Complex Worksheet | | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | | | | | | 9 --hours |
| Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons. | | | | | | |
| Unit:2 | | | | | | 8 --hours |
| Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture. | | | | | | |
| Unit:3 | | | | | | 8 --hours |
| Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros. | | | | | | |
| Unit:4 | | | | | | 9--hours |
| Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons. | | | | | | |
| Unit:5 | | | | | | 9 --hours |
| Spread sheet : An Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications. | | | | | | |

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| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| Total Lecture hours | | 45--hours |
| Text Book(s) | | |
| 1 | SanjaySaxena, “MS-Office2000”, VikasPublishingHousePrivateLtd. | |
| Reference Books | | |
| 1 | TimothyJ.O’LearyandLindaiO’Leary, “MS-Office“, IRWIN/McGrawHill. | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | https://www.youtube.com/watch?v=DzTCFsdXMP4 | |
| 2 | https://www.youtube.com/watch?v=IUAq9r5B9Go | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | M | M | M |
| CO2 | M | S | S | M | M |
| CO3 | S | M | M | M | M |
| CO4 | M | S | M | M | M |
| CO5 | S | M | M | M | M |

*S-Strong; M-Medium; L-Low

| Course code | | | L | T | P | C |
|---|---|--------------------------------|------------------|-------|------|----|
| Allied 3 | | Mathematics for Business | 4 | | | 4 |
| Pre-requisite | | Basic knowledge in Mathematics | Syllabus Version | 2022- | 2023 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| 1. Understand and apply basics of applications of mathematics in business | | | | | | |
| 2. Make the students to be ready for solving business problems using mathematical operations. | | | | | | |
| 3. Provide insight knowledge about variables, constants and functions. | | | | | | |
| 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. | | | | | | |
| 5. Analyze the linear programming problem by using graphical solution and simple method. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value. | | | | | K2 |
| 2 | Recall the basic concepts of addition and multiplication analysis and input and output analysis. | | | | | K1 |
| 3 | Explain of variables, constants and functions and evaluate the first and second order derivatives. | | | | | K2 |
| 4 | Interpret integral calculus and determining definite and indefinite functions. | | | | | K2 |
| 5 | Analyze the linear programming problem by using graphical solution and simple method. | | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | | | | | | |
| 12--hours | | | | | | |
| SetTheory–ArithmeticandGeometricSeries–SimpleandCompoundInterest–EffectiverateofInterest–SinkingFund–Annuity–PresentValue–DiscountingofBills–TrueDiscount–Banker’sGain. | | | | | | |
| Unit:2 | | | | | | |
| 14--hours | | | | | | |
| Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – RankofMatrix–SolutionofSimultaneousLinearEquations–Input–OutputAnalysis. | | | | | | |
| Unit:3 | | | | | | |
| 12--hours | | | | | | |
| Variables,ConstantsandFunctions–LimitsofAlgebraicFunctions–SimpleDifferentiationofAlgebraicFunctions–MeaningofDerivations–EvaluationofFirstandSecondOrderDerivatives–MaximaandMinima–ApplicationtoBusinessProblems. | | | | | | |
| Unit:4 | | | | | | |
| 10--hours | | | | | | |
| Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simpleFunctions–IntegrationbyParts. | | | | | | |
| Unit:5 | | | | | | |
| 10--hours | | | | | | |
| LinearProgrammingProblem–Formation–SolutionbyGraphicalMethodSolutionbySimple Method. | | | | | | |

| | | |
|---|---|------------------|
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| Total Lecture hours | | 60--hours |
| Text Book(s) | | |
| 1 | Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21 | |
| 2 | Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi | |
| 3 | Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co&Ltd,Newdelhi | |
| Reference Books | | |
| 1 | G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House. | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | https://www.youtube.com/watch?v=qO1SYFZVmhY | |
| 2 | https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD | |
| 4 | https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | M |
| CO2 | S | S | M | S | S |
| CO3 | M | S | S | S | S |
| CO4 | S | S | S | M | M |
| CO5 | M | M | S | S | S |

*S-Strong; M-Medium; L-Low



**Fourth
Semester**

| Course code | | L | T | P | C |
|---|---|------------------|--------------|------------------|------------------|
| Core- 9 | Corporate Accounting I | 4 | | | 4 |
| Pre-requisite | Basic knowledge in company accounts | Syllabus | rsion | 2022-2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> 1. To provide basic understanding about the accounts relating to shares and debentures 2. To analyze the final accounts of companies 3. To explore various methods for the valuation of goodwill 4. To assist preparation of books of accounts during liquidation of companies | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Explaining about the basic provisions towards issue of shares in market | | | | K2 |
| 2 | Understanding the concepts of debenture and its accounting | | | | K2 |
| 3 | Analyze the companies final accounts and Managerial Remuneration | | | | K4 |
| 4 | Estimating methods of goodwill and shares | | | | K5 |
| 5 | Examine various procedures related to liquidation of companies | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | 15--hours | | | |
| Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue-Meaning of Bonus Issue | | | | | |
| Unit:2 | | 15-hours | | | |
| Redemption of Preference Shares. Debentures – Issue and Redemption- Sinking Fund Method (excluding Open Market operations) | | | | | |
| Unit:3 | | 15--hours | | | |
| Final Accounts of Companies - Calculation of Managerial Remuneration. | | | | | |
| Unit:4 | | 15--hours | | | |
| Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares. | | | | | |
| Unit:5 | | 13--hours | | | |
| Liquidation of Companies - Statement of Affairs -Deficiency a/c. | | | | | |
| Unit:6 | Contemporary Issues | 2 hours | | | |
| Expert lectures, online seminars - webinars | | | | | |
| Total Lecture hours | | | | | 75--hours |

| Text Book(s) | |
|---|---|
| 1 | S.P. Jain & K.L. Narang , “Advanced Accounting”, Kalyani Publications, New Delhi. |
| 2 | Gupta R.L. & Radhaswamy M. , ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi. |
| 3 | Dr. M.A. Arulanandam, Dr. K.S. Raman , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003. |
| Reference Books | |
| 1 | Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi. |
| 2 | Shukla M.C., Grewal T.S. & Gupta S.L. , “Advanced Accountancy”, S. Chand & Co., New Delhi |
| 3 | Reddy & Murthy , “Financial Accounting”, Margham Publicatuions, Chennai, 2004 |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238 |
| 2 | http://www.fimt-ggsipu.org/study/bcom202.pdf |
| 3 | http://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf |
| 4 | https://www.bing.com/videos/search?q=youtube+videos+on+corporate+accounting&docid=608009069960966369&mid=A58A95880433907E2FF8A58A95880433907E2FF8&view=detail&FORM=VIRE |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | M | S |
| CO2 | S | S | S | M | S |
| CO3 | S | S | S | S | S |
| CO4 | M | S | S | S | S |
| CO5 | S | S | S | M | M |

*S-Strong; M-Medium; L-Low

| Course code | | | L | T | P | C |
|--|---|-----------------------------------|------------------|-----------|---|------------------|
| Core- 10 | | Computer Applications in Business | 4 | | | 4 |
| Pre-requisite | | Basic knowledge in computer | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| 1. To introduce the concept of computer and its various parts. | | | | | | |
| 2. To explain the concept of data base management system and Management information system. | | | | | | |
| 3. To provide insight about networking and basics of internet | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Recall the various concepts relating to computer and its various parts | | | | | K1 |
| 2 | Understand the meaning of software's, operating system etc | | | | | K2 |
| 3 | Understanding the meaning and utility of database management system | | | | | K2 |
| 4 | Evaluate the various aspects of management information system | | | | | K5 |
| 5 | Generating more ideas regarding the use of internet for business purpose | | | | | K6 |
| 1 | Recall various terms of computer and its part | | | | | K1 |
| 2 | Understand the meaning of software, operating system, programming language and its features | | | | | K2 |
| 3 | Comparing Data Vs Information and its management system | | | | | K2 |
| 4 | Understanding about various concepts of management information system | | | | | K2 |
| 5 | Explain about networking and elements based on internet | | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | | | | | | 12--hours |
| Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business. | | | | | | |
| Unit:2 | | | | | | 12--hours |
| Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters- Database Processing: Data Vs. Information – Database Management Systems: Meaning -Components – Uses – Limitations – Types. | | | | | | |
| Unit:3 | | | | | | 12--hours |
| Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource –Business Process Outsourcing. | | | | | | |
| Unit:4 | | | | | | 12--hours |
| Networking – Meaning – Types - Internet: Meaning – Internet Basis - World Wide Web – InternetAccess – Internet Addressing – Search Engines – Electronic Mail. | | | | | | |

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|---|---|------------------|
| Unit:5 | | 10--hours |
| Recent Trends : Industry 4.0- Meaning , Definition ,Goals and Design Principles- Big Data Analytics and Artificial Intelligence – Meaning and Definition - Why?- History – Internet of Things -Applications of IOT – Cyber Security- Cyber Crime and its Classification | | |
| Unit:6 | Contemporary Issues | 60 hours |
| Expert lectures, online seminars - webinars | | |
| | Total Lecture hours | 45--hours |
| Text Book(s) | | |
| 1 | Fundamentals of Information Technology - Alexis Leon & Mathews Leon | |
| 2 | Information Technology for Management - Henry C. Lucas | |
| 3. | P.Kaliraj and T.Devi – Big Data Applications in Industry 4.0 , 2022, CRC Press | |
| 4 | P.Kaliraj and T.Devi- Artificial Intelligence Theory , Models and Applications, 2022, CRC Press, Taylor and Francis Group | |
| Reference Books | | |
| 1 | Computers and Commonsense - Roger Hunt and John Shellery | |
| 2 | Management Information System - Dr. S.P. Rajagopalan | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | https://www.studocu.com/row/document/metropolitan-international-university/computer-application/computer-applications-in-business-notes/27185866 | |
| 2 | https://drive.google.com/file/d/1NyIN-iGNtcHEdR0nfHIN0GsWX7kVvCPP/view | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | L | L | L |
| CO2 | S | S | L | M | M |
| CO3 | S | M | M | L | L |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|--|--|------------------|-----------|---|----|
| Core- 11 | Company Law and Secretarial Practice | 4 | | | 4 |
| Pre-requisite | Basic knowledge in law | Syllabus version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To develop a strong foundation regarding corporate laws and provisions To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies To provide insights about corporate secretaryship and rules relating to company meetings. | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Define the fundamentals of corporate law | | | | K1 |
| 2 | Identify the role, responsibilities, appointment and liabilities of corporate directors | | | | K2 |
| 3 | Analyzing various winding up procedures, regulations and formalities under law | | | | K4 |
| 4 | Examine the role of corporate secretaryship and specific conditions | | | | K4 |
| 5 | Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | 12--hours | | | |
| Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures. | | | | | |
| Unit:2 | | 12--hours | | | |
| Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors | | | | | |
| Unit:3 | | 12--hours | | | |
| Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General). | | | | | |
| Unit:4 | | 12-hours | | | |
| Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer. | | | | | |

| | | |
|---|---|-------------------|
| Unit:5 | | 10--hours |
| Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman’s speech – Writing of Minutes. | | |
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| | Total Lecture hours | 60`--hours |
| Text Book(s) | | |
| 1 | M.C.Shukla and S.S.Gulshan----Principles of Company Law ---- S.Chand &Co., | |
| 2 | M.C.Shukla and S.S.Gulshan ----- S.Chand & Co., | |
| Reference Books | | |
| 1 | N.D.Kapoor----Company Law--- Sultan Chand & Sons | |
| 2 | M.C.Kuchhal----Secretarial Practice --- Vikas Publications | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | https://deepgyan.com/company-law-2013-notes-pdf-for-cs-executive/ | |
| 2 | https://www.bing.com/videos/search?q=indian+companies+act+2013+pdf+download&qvpt=indian+companies+act+2013+pdf+download&view=detail&mid=28B5988DBED400F0A66928B5988DBED400F0A669&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26qvpt%3Dindian%2Bcompanies%2Bact%2B2013%2Bpdf%2Bdownload%26FORM%3DVDRE | |
| 3 | https://www.bing.com/videos/search?q=videos+on+company+law+in+India+2013&view=detail&mid=9B465521E916B7FEB2F59B465521E916B7FEB2F5&FORM=VIRE | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|---|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | S | M |
| CO2 | S | S | M | M | S |
| CO3 | S | M | M | S | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | M | M |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|--|--|-------------------|---|----------------------------|------------------|
| Core- 12 | Executive Business Communication | 3 | | | 3 |
| Pre-requisite | Basic knowledge in Business Communication | Syllabus rsion | | 2022- 2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| 1. To provide information on effective business communication and techniques to respond to business queries. | | | | | |
| 2. To provide knowledge about banking correspondence and company secretarial correspondence | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Outline the importance of effective business communication | | | | K2 |
| 2 | Understand the intricacies of responding to business related queries | | | | K2 |
| 3 | Categorizing effective correspondence with banks, insurance and agencies | | | | K3 |
| 4 | Examine effective response to company secretarial correspondence | | | | K4 |
| 5 | Analyze new innovative and effective ideas for business communication | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | 8--hours | | | |
| Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout. | | | | | |
| Unit:2 | | 9--hours | | | |
| Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters. | | | | | |
| Unit:3 | | 8--hours | | | |
| Banking Correspondence - Insurance Correspondence - Agency Correspondence. | | | | | |
| Unit:4 | | 7--hours | | | |
| Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing) | | | | | |
| Unit:5 | | 11--hours | | | |
| Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations | | | | | |
| Unit:6 | Contemporary Issues | 2 hours | | | |
| Expert lectures, online seminars - webinars | | | | | |
| | | | | Total Lecture hours | 45--hours |
| Text Book(s) | | | | | |
| 1 | Rajendra Pal Korahill , “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006. | | | | |
| 2 | Ramesh, MS, & C. C Pattanshetti , “Business Communication”, R.Chand&Co, New Delhi, 2003. | | | | |

| Reference Books | |
|---|---|
| 1 | Rodriquez M V , “Effective Business Communication Concept” Vikas Publishing Company,2003. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A |
| 2 | |
| 3 | |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | M | M |
| CO3 | S | S | M | S | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | M | M |

*S-Strong; M-Medium; L-Low



| Course code | | L | T | P | C |
|--|--|-------------------------|----------|----------------|----------|
| ALLIED IV | STATISTICS FOR BUSINESS | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge on Statistics for Business | Syllabus Version | | 2022-23 | |
| Course Objectives: | | | | | |
| The main objectives of the course are able to | | | | | |
| <ol style="list-style-type: none"> 1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric mean and different types of data collection. | K2 | | | |
| 2 | Recall measures of dispersion. | K1 | | | |
| 3 | Execute correlation and regression analysis. | K3 | | | |
| 4 | Understand the different types of moving averages. | K2 | | | |
| 5 | Analyze interpolation and probability | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | INTRODUCTIONS | 12 hours | | | |
| Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems | | | | | |
| Unit:2 | MEASURES OF DISPERSION | 10 hours | | | |
| Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness. | | | | | |
| Unit:3 | CORRELATION AND REGRESSION ANALYSIS | 12 hours | | | |
| Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression | | | | | |
| Unit:4 | TIME SERIES | 12 hours | | | |
| Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number. | | | | | |

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|---|---|-----------------|
| Unit:5 | INTERPOLATION | 12 hours |
| Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only. | | |
| Unit:6 | CONTEMPORARY ISSUES | 2 hours |
| Expert lectures, online seminars – webinars | | |
| | Total Lecture hours | 60 hours |
| Text Book(s) | | |
| 1 | Statistical Methods by S.P. Gupta | |
| 2 | Business Mathematics and Statistics by P. Navaneetham | |
| 3 | Statistics by R.S.N. Pillai and V. Bagavathi | |
| Reference Books | | |
| 1 | Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor | |
| 2 | Applied General Statistics by Frederick E.Croxtton and Dudley J. Cowden | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | https://www.youtube.com/watch?v=BUE-XJEHp7g | |
| 2 | https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s | |
| 3 | https://www.youtube.com/watch?v=Dxcc6ycZ73M | |
| Course Designed By: | | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | M |
| CO2 | S | S | M | S | S |
| CO3 | M | S | S | S | S |
| CO4 | S | S | S | M | M |
| CO5 | M | M | S | S | S |

S- Strong; M-Medium; L-Low



**Fifth
Semester**

| Course code | | L | T | P | C |
|--|---|----------|-------|-----------|------------------|
| Core- 13 | Corporate Accounting- II | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Company Accounts | Syllabus | rsion | 2022-2023 | |
| Course Objectives: | | | | | |
| <ol style="list-style-type: none"> To understand the concept of mergers and acquisitions To familiarize with holding company accounts To prepare the final accounts of banking companies To prepare the accounts of insurance companies To assist the preparation of electricity companies accounts | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recall various concepts and methods of preparing accounts under mergers and acquisitions | | | | K1 |
| 2 | Understand various methods of preparing holding company accounts | | | | K2 |
| 3 | Understand various methods of preparing and assessing final accounts of banking companies | | | | K2 |
| 4 | Analyze the final accounts of insurance companies | | | | K4 |
| 5 | Analyze the accounting statements of electricity companies | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | |
| Accounting for Mergers and Amalgamation – Absorption and External Reconstruction | | | | | |
| 20--hours | | | | | |
| Unit:2 | | | | | |
| Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded). | | | | | |
| 18--hours | | | | | |
| Unit:3 | | | | | |
| Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments. | | | | | |
| 17--hours | | | | | |
| Unit:4 | | | | | |
| Insurance Company accounts: General Insurance and Life Insurance(New format only) - Under IRDA 2000 | | | | | |
| 15--hours | | | | | |
| Unit:5 | | | | | |
| Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Indian Accounting Standards – Financial Reporting Practice (Theoretical Aspects) | | | | | |
| 18--hours | | | | | |
| Unit:6 | | | | | |
| Contemporary Issues | | | | | |
| Expert lectures, online seminars - webinars | | | | | |
| 2 hours | | | | | |
| Total Lecture hours | | | | | 90--hours |

| Text Book(s) | |
|---|---|
| 1 | S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi. 5. Shukla M.C. |
| 2 | Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi |
| 3 | Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003. |
| Reference Books | |
| 1 | Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi. |
| 2 | Grewal T.S.& Gupta S.L.,”Advanced Accountancy”,S. Chand & Co., New Delhi |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://www.bing.com/videos/search?q=accounting+for+holding+companies&docid=608020215401752240&mid=0F32057D615B472ADCFB0F32057D615B472ADCFB&view=detail&FORM=VIRE |
| 2 | https://www.yourarticlelibrary.com/accounting/amalgamation-of-companies/problems-on-amalgamation-and-external-reconstruction/82261 |
| 3 | https://www.bmscw.edu.in/files/StudyMaterials/BCom/III-BCom/5th%20Sem_B%20Com_AA%20UNIT%201_NOTES.pdf |
| 4 | https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117 |
| Course Designed By: | |

| Mapping Programme outcomes | | | | | |
|-----------------------------------|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | M | S |
| CO2 | S | S | S | M | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | M | M |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|--|---|------------------|-----------|---|----|
| Core- 14 | Banking Theory Law and Practices | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Banking | Syllabus version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To provide knowledge about the working of banking industry To understand the basic understanding of loan disbursement policies of banks To provide insights about various documents used in banking services | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Remembering the various terms and concepts used in banking industry | | | | K1 |
| 2 | Understanding the various process and activities of accounts in banks | | | | K2 |
| 3 | Outline various features of cheques for easy and simple banking | | | | K2 |
| 4 | Examine the various loans and advance related process in banks | | | | K4 |
| 5 | Classifying various kind of documents involved in banking services | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | 15--hours | | | |
| Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking -- Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks – Credit Creation by commercial Banks | | | | | |
| Unit:2 | | 15--hours | | | |
| Central Bank – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks. State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scenario | | | | | |
| Unit:3 | | 15--hours | | | |
| Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account. Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying banker – banker lien. | | | | | |
| Unit:4 | | 18--hours | | | |
| Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheque. Duties of holder & holder in due course- | | | | | |
| Unit:5 | | 10--hours | | | |
| Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage. | | | | | |
| Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, | | | | | |

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| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| | Total Lecture hours | 75--hours |

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| Text Book(s) | |
| 1 | Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi. |
| 2 | Basu : Theory and Practice of Development Banking |
| 3 | Reddy & Appanniah : Banking Theory and Practice |
| Reference Books | |
| 1 | Natarajan & Gordon : Banking Theory and Practice |
| 2 | Banking Regulation Act, 1949. |
| 3 | Reserve Bank of India, Report on currency and Finance 2003-2004. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf |
| 2 | https://www.studocu.com/in/document/karnataka-state-law-university/banking-law/law-of-banking-notes-for-unit-wise/6902283 |
| 3 | https://www.bdu.ac.in/cde/SLM/SLM_SAMPLE/BCom-Bank-Management.pdf |
| 4 | https://www.economicdiscussion.net/india/money-market/money-market-in-india-features-structure-constituents-participants-and-defects/31348 |
| Course Designed By: | |

| Mapping Programme outcomes | | | | | |
|-----------------------------------|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | S | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | M | M |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|--|--|------------------|-----------|----------------------------|----|
| Core- 15 | Cost Accounting | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Accounting | Syllabus version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To understand the concept and various components of costing To assist preparation of accounts under process costing To familiarize with the techniques of operating costing | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recall various concepts of costing and costing methods | | | | K1 |
| 2 | Analyze the various elements of costing | | | | K4 |
| 3 | Explain the labour wage payment system | | | | K2 |
| 4 | Outline the cost under process costing system | | | | K2 |
| 5 | Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements. | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | |
| | | | | 15--hours | |
| Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender. | | | | | |
| Unit:2 | | | | | |
| | | | | 15--hours | |
| Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue. | | | | | |
| Unit:3 | | | | | |
| | | | | 15--hours | |
| Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead. | | | | | |
| Unit:4 | | | | | |
| | | | | 15--hours | |
| Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production). | | | | | |
| Unit:5 | | | | | |
| | | | | 13--hours | |
| Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts. | | | | | |
| Unit:6 | | | | | |
| Contemporary Issues | | | | 2 hours | |
| Expert lectures, online seminars - webinars | | | | | |
| | | | | Total Lecture hours | |
| | | | | 75--hours | |

| Text Book(s) | |
|---|---|
| 1 | S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005 |
| 2 | R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004 |
| 3 | S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005 |
| Reference Books | |
| 1 | V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005 |
| 2 | M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf |
| 2 | https://www.bing.com/videos/search?PC=U523&q=vIDEO+LECTURE+IN+cOST+aCCOUNTING&ru=%2fsearch%3ffORM%3dU523DF%26PC%3dU523%26q%3dvIDEO%2bLECTURE%2bIN%2bcOST%2baCCOUNTING&view=detail&mmscn=vwrc&mid=D4E6F22C7E60037DB9D0D4E6F22C7E60037DB9D0&FORM=WRVORC |
| 3 | https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehrP_bDCI/view |
| Course Designed By: | |

| Mapping Programme outcomes | | | | | |
|-----------------------------------|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | S | S |
| CO3 | S | S | S | M | M |
| CO4 | S | S | M | M | M |
| CO5 | S | S | S | M | M |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|--|--|------------------|-----------|------------------|----|
| Core- 16 | Income Tax Law and Practices | 4 | | | 4 |
| Pre-requisite | Basic knowledge in law | Syllabus version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| 1. To understand the various concepts of income tax and related terminologies | | | | | |
| 2. To familiarize with calculation if income under different heads | | | | | |
| 3. To understand the process of set off and carry forward of losses while computing total income | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Outline the various terminologies related to income tax | | | | K1 |
| 2 | Understand the method of calculating and levying tax | | | | K2 |
| 3 | Apply the various tax laws and available provisions in tax computations | | | | K3 |
| 4 | Evaluate the set off and carry forward of losses while calculating personal income | | | | K5 |
| 5 | Analyze self-assessment of income and tax computation | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Title of the Unit (Capitalize each Word) | 15--hours | | | |
| Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income. | | | | | |
| Unit:2 | | 20--hours | | | |
| Heads of Income: Income from Salaries – Income from House Property. | | | | | |
| Unit:3 | | 20--hours | | | |
| Profit and Gains of Business or Profession – Capital Gains | | | | | |
| Unit:4 | | 15--hours | | | |
| Income from Other Sources.– Deductions from Gross Total Income. | | | | | |
| Unit:5 | | 18--hours | | | |
| Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals. | | | | | |
| Unit:6 | Contemporary Issues | 2 hours | | | |
| Expert lectures, online seminars - webinars | | | | | |
| Total Lecture hours | | | | 90--hours | |
| Text Book(s) | | | | | |
| 1 | Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi | | | | |
| Reference Books | | | | | |
| 1 | Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers | | | | |

| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
|---|---|
| 1 | https://www.bing.com/videos/search?PC=U523&q=video+1%3Becture+in+Income+tax&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvideo%2bl%253Becture%2bin%2bIncome%2btax&view=detail&mmscn=vwrc&mid=F8694500529A30E8E535F8694500529A30E8E535&FORM=WRVORC |
| 2 | |
| 3 | |
| Course Designed By: | |

| Mapping Programme outcomes | | | | | |
|-----------------------------------|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | L | L | L |
| CO2 | S | S | L | M | M |
| CO3 | S | M | M | L | L |
| CO4 | S | S | L | M | M |
| CO5 | S | M | M | L | L |

*S-Strong; M-Medium; L-Low



| Course code | | | L | T | P | C |
|--|---|--|-------------------------|------------------|-----------------|----------|
| Core 17 | Business Application Software II | | 4 | | | 4 |
| Pre-requisite | Basic knowledge in MS PowerPoint and MS Access | | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: Understand the basic framework and how to work in MS – PowerPoint and MS - Access | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Understand the basic concepts computer applications using MS-PowerPoint | | | | | K2 |
| 2 | Create and do effective presentation for the business meeting using power point presentation. | | | | | K2 |
| 3 | Understand the basic concepts computer applications using MS-Access | | | | | K2 |
| 4 | Generate the database using MS-Access | | | | | K2 |
| 5 | Examine the Filtering and Querying Tables | | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | | | | | 9--hours | |
| Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides -Menus, Toolbars and Navigation in PowerPoint. | | | | | | |
| Unit:2 | | | | | 8--hours | |
| Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation. | | | | | | |
| Unit:3 | | | | | 9--hours | |
| Microsoft Access: Database Overview – Creating Database – Creating database through Table Wizard – Modifying Table. | | | | | | |
| Unit:4 | | | | | 9--hours | |
| Creating a Table – Rename Columns – Saving the Database – Relationships – Forms. | | | | | | |
| Unit:5 | | | | | 8--hours | |
| Filtering and Querying Tables – Crating Reports and Mailing Labels – Sharing Information between Applications. | | | | | | |

| | | |
|---|--|------------------|
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| Total Lecture hours | | 45--hours |
| Text Book(s) | | |
| 1 | SanjaySaxena, "MS-Office2000", VikasPublishingHousePrivateLtd. | |
| Reference Books | | |
| 1 | TimothyJ.O'LearyandLindaiO'Leary, "MS-Office", IRWIN/McGrawHill. | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | | |
| 2 | | |
| 4 | | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | M |
| CO2 | S | S | M | S | S |
| CO3 | M | S | S | S | S |
| CO4 | S | S | S | M | M |
| CO5 | M | M | S | S | S |

*S-Strong; M-Medium; L-Low

| Course code | | L | T | P | C |
|--|--|-------------------------|-----------|---|----|
| Elective 1 C | Business Finance | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Finance | Syllabus version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| 1. To understand the various concept relating to finance | | | | | |
| 2. To familiarize with the basics of financial planning | | | | | |
| 3. To analyze various sources and forms of finance | | | | | |
| 4. To understand the various dimensions of capital market and their components | | | | | |
| 5. To provide knowledge about capitalization and related theories | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Outline various concepts relating to finance | | | | K2 |
| 2 | List the various techniques of financial planning | | | | K2 |
| 3 | Analyze various sources and forms of finance | | | | K4 |
| 4 | Examine the various dimensions of capital market and their components | | | | K4 |
| 5 | List the capitalization concept and related theories for decision making | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | |
| 15--hours | | | | | |
| Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions | | | | | |
| Unit:2 | | | | | |
| 15--hours | | | | | |
| Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance - Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Public Deposits, Trade Credit Bank Credit – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits. | | | | | |
| Unit:3 | | | | | |
| 15--hours | | | | | |
| Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital. | | | | | |
| Unit:4 | | | | | |
| 15--hours | | | | | |
| Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation. | | | | | |
| Unit:5 | | | | | |
| 13--hours | | | | | |
| Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance and Irrelevance. | | | | | |
| Unit:6 | | | | | |
| Contemporary Issues | | | | | |
| 2 hours | | | | | |
| Expert lectures, online seminars - webinars | | | | | |

| | Total Lecture hours | 75--hours |
|---|--|-----------|
| Text Book(s) | | |
| 1 | Essentials of Business Finance - R.M. Sri Vatsava | |
| 2 | Financial Management - Saravanavel | |
| Reference Books | | |
| 1 | Financial Management - L.Y. Pandey | |
| 2 | Financial Management - M.Y. Khan and Jain | |
| 3 | Financial Management - S.C. Kuchhal | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | http://www.jiwaji.edu/pdf/ecourse/management/Unit-%203%20capital%20structure.pdf | |
| 2 | corporatefinanceinstitute.com/resources/knowledge/finance/capital-structure-overview/ | |
| 3 | https://efinancemanagement.com/dividend-decisions/dividend-theories | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | L | S | S | S |
| CO2 | S | M | S | S | M |
| CO3 | S | S | S | S | S |
| CO4 | S | S | M | S | M |
| CO5 | M | S | M | M | M |

| Course code | | L | T | P | C |
|--|---|-------------------------|------------------|---|----------|
| Elective 1 B | Brand Management | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Brand Management | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To understand the basic concepts of branding To compare and analyze brand positioning and brand image building To analyze the impact of brand on customer behavior To familiarize with brand rejuvenation and monitoring To provide insight on essential branding strategies | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recall the basic concepts of branding and related terms | | | | K1 |
| 2 | Compare brand image building and brand positioning strategies | | | | K2 |
| 3 | Analyze the impact of brand, brand loyalty and brand audit. | | | | K4 |
| 4 | Explain the brand rejuvenation and brand monitoring process | | | | K4 |
| 5 | Apply various strategies for brand building and monitoring | | | | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | 15--hours | | | |
| Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors. | | | | | |
| Unit:2 | | 15--hours | | | |
| Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building | | | | | |
| Unit:3 | | 15--hours | | | |
| Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit | | | | | |
| Unit:4 | | 15--hours | | | |
| Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding. | | | | | |
| Unit:5 | | 13--hours | | | |
| Brand Strategies: Designing and implementing branding strategies – Case studies | | | | | |
| Unit:6 | Contemporary Issues | 2 hours | | | |
| Expert lectures, online seminars - webinars | | | | | |
| | Total Lecture hours | 75--hours | | | |

| Text Book(s) | |
|---|--|
| 1 | Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003. |
| 2 | Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002 |
| 3 | Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005 |
| Reference Books | |
| 1 | Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992 |
| 2 | Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000 |
| 3 | S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002 |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | opykitab.com/Brand-Management-by-Ranjeet-Verma |
| 2 | |
| 4 | |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | S | S |
| CO2 | S | S | S | M | S |
| CO3 | S | S | M | M | M |
| CO4 | S | S | S | S | M |
| CO5 | S | S | M | M | M |

| Course code | | L | T | P | C |
|--|---|------------------|---|-----------|----|
| Elective 1 C | Fundamentals of Insurance | 4 | | | 4 |
| Pre-requisite | Basic knowledge about Insurance | Syllabus Version | | 2022-2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To understand the basic concepts of insurance To familiarize with the concept of working of agency To understand various forms of underwriting To provide knowledge about the formation of insurance companies To acquaint with the basic principles of different types of insurance | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recall the different concepts of insurance and its working | | | | K1 |
| 2 | Explain the concept of agent and its working system | | | | K2 |
| 3 | Evaluate the functions of agents and various forms of underwriting | | | | K5 |
| 4 | Analyze the various actuarial aspects relating to insurance companies | | | | K4 |
| 5 | List the basic principles of insurance and various types of it. | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | |
| Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development | | | | | |
| 15--hours | | | | | |
| Unit:2 | | | | | |
| Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. | | | | | |
| 15--hours | | | | | |
| Unit:3 | | | | | |
| Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims. | | | | | |
| 15--hours | | | | | |
| Unit:4 | | | | | |
| Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels | | | | | |
| 13--hours | | | | | |
| Unit:5 | | | | | |
| Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest | | | | | |

| | | |
|---|--|------------------|
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| | Total Lecture hours | 75--hours |
| Text Book(s) | | |
| 1 | Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi. . | |
| 2 | Insurance Regulatory Development Act 1999 | |
| Reference Books | | |
| 1 | Life Insurance Corporation Act 1956 | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | | |
| 2 | | |
| 4 | | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | S | S |
| CO2 | S | S | M | S | S |
| CO3 | S | S | M | M | M |
| CO4 | S | M | M | S | M |
| CO5 | S | M | M | S | S |



**Sixth
Semester**

| Course code | | L | T | P | C |
|--|---|-------------------|-----------|---|-------------------|
| Core- 18 | Management Accounting | 4 | | | 4 |
| Pre-requisite | Basic knowledge in Accounting | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To understand the various components of management accounting and related terms To understand analysis using ratio, working capital management and marginal costing To familiarize with budget preparation and budgetary control tools | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Outline the various concepts relating to management accounting | | | | K2 |
| 2 | Analyze financial statements using ratio analysis | | | | K4 |
| 3 | Evaluate the working capital management of companies | | | | K5 |
| 4 | Comparing various alternatives using marginal costing and decision making | | | | K2 |
| 5 | Analyze new budget and budgetary control for organizations | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | 20-- hours | | | |
| Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting. | | | | | |
| Unit:2 | | 18-- hours | | | |
| Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet. | | | | | |
| Unit:3 | | 17-- hours | | | |
| Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis. | | | | | |
| Unit:4 | | 15-- hours | | | |
| Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing. | | | | | |
| Unit:5 | | 18--hours | | | |
| Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget. | | | | | |
| Unit:6 | Contemporary Issues | 2 hours | | | |
| Expert lectures, online seminars - webinars | | | | | |
| Total Lecture hours | | | | | 90-- hours |

| Text Book(s) | |
|---|---|
| 1 | Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004. 2.. 3. 4. |
| 2 | Sharma and S.K.Gupta "Management Accounting", Kalyani Publishers, New Delhi, 2006 |
| Reference Books | |
| 1 | . S.P. Jain and KL. Narang , "Cost and Management Accounting", Kalyani Publishers, New Delhi |
| 2 | S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf |
| 2 | https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/ |
| Course Designed By: | |

| Mapping Programme outcomes | | | | | |
|-----------------------------------|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | S | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | S | M | M |
| CO5 | S | S | S | M | M |

*S-Strong; M-Medium; L-Low

| Course code | | | L | T | P | C |
|--|---|-----------------------------|------------------|-----------|---|----|
| Core- 19 | | Principles of Auditing | 4 | | | 4 |
| Pre-requisite | | Basic knowledge in Auditing | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| 1. To understand the various concepts of auditing and the procedure for the conduct of internal audit | | | | | | |
| 2. To familiarize with the process of valuing assets and liabilities | | | | | | |
| 3. To understand the process of auditing the joint stock companies and investigation mechanism | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Define the important concept and rules relating to auditing | | | | | K1 |
| 2 | Outline the techniques and applicability of internal audit | | | | | K2 |
| 3 | Analyze the valuation of assets and liabilities in business | | | | | K4 |
| 4 | Analyze the accounts and auditing the joint stock companies | | | | | K4 |
| 5 | Examine about investigation and auditing of computerized accounts | | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | | | | | | |
| Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes | | | | | | |
| Unit:2 | | | | | | |
| Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. | | | | | | |
| Unit:3 | | | | | | |
| Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves. | | | | | | |
| Unit:4 | | | | | | |
| Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types. | | | | | | |
| Unit:5 | | | | | | |
| Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act. | | | | | | |

| | | |
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| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| | Total Lecture hours | 90--hours |
| Text Book(s) | | |
| 1 | B.N. Tandon, “Practical Auditing”, S Chand Company Ltd | |
| Reference Books | | |
| 1 | .R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London | |
| 2 | Spicer and Pegler, “Auditing: Khatalia’s Auditing” 4. Kamal Gupta, “Auditing “ , Tata Mcgriall Publications | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf | |
| 2 | https://www.himpub.com/documents/Chapter3442.pdf | |
| 3 | | |
| Course Designed By: | | |

| Mapping with programme outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | M | M |
| CO3 | S | S | M | S | S |
| CO4 | S | S | S | M | M |
| CO5 | S | S | S | M | M |

*S-Strong; M-Medium; L-Low

| Course code | | | L | T | P | C |
|--|--|------------------------|------------------|-----------|---|----|
| Core- 20 | | Indirect Taxes | 4 | | | 4 |
| Pre-requisite | | Basic knowledge in Tax | Syllabus Version | 2022-2023 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| <ol style="list-style-type: none"> To understand the applicability of indirect taxes in India To familiarize with the calculation and execution of goods and service tax in India To understand the working of custom law in India | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Recall various concepts relating to Indirect tax regime in India | | | | | K1 |
| 2 | Analyze the concept and applicability of GST in businesses | | | | | K4 |
| 3 | Compare the GST regime with other indirect tax laws prior to it | | | | | K2 |
| 4 | Illustrate GST system in own business and other prototypes | | | | | K2 |
| 5 | Examine the custom law and related duties and taxes | | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | | | | | | |
| 12-- hours | | | | | | |
| Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues | | | | | | |
| Unit:2 | | | | | | |
| 15-- hours | | | | | | |
| Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions. | | | | | | |
| Unit:3 | | | | | | |
| 15-- hours | | | | | | |
| Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability. | | | | | | |
| Unit:4 | | | | | | |
| 15--hours | | | | | | |
| Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates. | | | | | | |

| | | |
|---|---|------------------|
| Unit:5 | | 16--hours |
| Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back. | | |
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| | Total Lecture hours | 75--hours |
| Text Book(s) | | |
| 1 | Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi. | |
| 2 | Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore. | |
| Reference Books | | |
| 1 | GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi. | |
| 2 | Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf | |
| 2 | https://www.bing.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0E36717DFF9357992F1E0E3671&FORM=VIRE | |
| 4 | | |
| Course Designed By: | | |

| Mapping with programme outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | M | M | M |
| CO2 | S | S | M | M | M |
| CO3 | S | M | M | M | M |
| CO4 | S | S | M | M | M |
| CO5 | S | S | M | M | M |

| Course code | | L | T | P | C |
|---|---|-------------------------|---------|---|---|
| Core -21 | Computer Applications: MS Word And MS Excel and Tally Practical | 4 | - | - | - |
| Pre-requisite | Basics knowledge in MS Word and MS Excel | Syllabus Version | 2021-22 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on MS-office 3. To inculcate knowledge over programs in Tally. | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Remember the basic concepts computer applications using MS-Office applications for the business transactions. | K2 | | | |
| 2 | Creating and preparing the programmes in Tally package | K4 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | |
| MS WORD and MSEXCEL | | 15 Hours | | | |
| <ol style="list-style-type: none"> 1. CreatethefrontpageofaNewsPaper. 2. Typeadocumentandperformthefollowing: <ol style="list-style-type: none"> i. Changeaparagraphintotwocolumnncashbook. ii. Changeaparagraphusingbullets(or)numberingformat. iii. Findanywordandreplaceitwithanotherwordindocument. 3. Prepareaclasstimetableusingatablemenu. 4. Prepareamailmergeforaninterviewcallletter. 5. Develop the Students Mark List worksheet and calculate total,average and save it. Specify the Result also (Field names: S.NO, Name of the student,course,mark1,mark2,mark3,total, average and result). 6. Design a chart projecting the cash estimate of a concern in the forthcoming years. 7. Create a Pivot table showing the performance of the salesmen's. | | | | | |
| Tally | | 30 Hours | | | |
| <ol style="list-style-type: none"> 1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. InventoryInformation–StockSummary 6. InventoryInformation–GodownCreationandalteration 7. FinalAccounts | | | | | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | M |
| CO2 | S | S | M | S | S |
| CO3 | M | S | S | S | S |
| CO4 | S | S | S | M | M |
| CO5 | M | M | S | S | S |

S- Strong; M-Medium; L-Low



| Course code | TITLE OF THE COURSE | L | T | P | C |
|--|--|------------------|---|-----------|------------------|
| Elective 2 A | Entrepreneurial development | 4 | | | 4 |
| Pre-requisite | Basic knowledge about entrepreneurship | Syllabus Version | | 2022-2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To understand the basic concepts of entrepreneurship and related initiatives To provide insights about the setting up of startups To familiarize with the institutional services to entrepreneur To provide knowledge about various financial support available to the entrepreneurs To provide knowledge about various subsidies and incentives available for entrepreneurs | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recall the importance and role of entrepreneurship as an economic activity | | | | K1 |
| 2 | Explain the various process of setting up a startup | | | | K2 |
| 3 | Outline the various institutional services to entrepreneur | | | | K2 |
| 4 | Analyze the various financial institution available to support entrepreneurs | | | | K4 |
| 5 | List the various subsidies and incentives available for entrepreneurs | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | |
| 15--hours | | | | | |
| Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.New trends in Entrepreneurship- | | | | | |
| Unit:2 | | | | | |
| 15--hours | | | | | |
| The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report- Start-up initiatives by Government – Policy Initiatives -Make in India | | | | | |
| Unit:3 | | | | | |
| 15--hours | | | | | |
| Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIIC and commercial bank. | | | | | |
| Unit:4 | | | | | |
| 15--hours | | | | | |
| Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital. | | | | | |
| Unit:5 | | | | | |
| 13--hours | | | | | |
| Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution. | | | | | |
| Unit:6 | | | | | |
| Contemporary Issues | | | | | |
| 2 hours | | | | | |
| Expert lectures, online seminars - webinars | | | | | |
| Total Lecture hours | | | | | 75--hours |

| Text Book(s) | |
|---|---|
| 1 | Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan |
| 2 | Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood |
| Reference Books | |
| 1 | Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel |
| 2 | Entrepreneurial Development – S.G.Bhanushali |
| 3 | Entrepreneurial Development – Dr.N.Ramu |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://www.bing.com/videos/search?q=videos+lecture+on+Entrepreneurship+development&view=detail&mid=80F189D37600ABFF945880F189D37600ABFF9458&FORM=VIRE |
| 2 | https://youtu.be/JaymOioQ7jE |
| 3 | |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | M | S | S |
| CO2 | S | S | S | S | S |
| CO3 | S | S | S | M | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | M | M |

| Course code | | L | T | P | C |
|--|---|-------------------------|------------------|----------------------------|----------|
| Elective 2 B | Supply chain management | 4 | | | 4 |
| Pre-requisite | Basic knowledge in marketing | Syllabus version | 2022-2023 | | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To understand the importance of supply chain management To provide insight about various strategies of supply chain management To understand the importance of strategic alliance in supply chain management To understand the process of procurement and outsourcing To acquaint knowledge about smart pricing strategies and customer value measures | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Recall the importance of supply chain management in the modern times | | | | K1 |
| 2 | Outline the various strategies in supply chain management | | | | K2 |
| 3 | Examine the concept of retailer supplier partnership | | | | K4 |
| 4 | Analyze the process of procurement, outsourcing and e-procurement | | | | K4 |
| 5 | List the ideas about smart pricing strategies and measuring customer values | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | |
| | | | | 15--hours | |
| Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system | | | | | |
| Unit:2 | | | | | |
| | | | | 15--hours | |
| Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies | | | | | |
| Unit:3 | | | | | |
| | | | | 15--hours | |
| Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration | | | | | |
| Unit:4 | | | | | |
| | | | | 15--hours | |
| Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement | | | | | |
| Unit:5 | | | | | |
| | | | | 13--hours | |
| Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures | | | | | |
| Unit:6 | | | | | |
| Contemporary Issues | | | | 2 hours | |
| Expert lectures, online seminars - webinars | | | | | |
| | | | | Total Lecture hours | |
| | | | | 75--hours | |
| Text Book(s) | | | | | |

| | |
|---|---|
| 1 | Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page. |
| 2 | Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32 |
| Reference Books | |
| 1 | Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | |
| 2 | |
| 4 | |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | M | S |
| CO2 | S | S | S | M | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | M | S | M |
| CO5 | S | S | M | M | M |



| Course code | | L | T | P | C |
|---|---|------------------|---|-----------|----|
| Elective 2 C | Principles of Web Designing | 4 | | | 4 |
| Pre-requisite | Basic knowledge about internet | Syllabus Version | | 2022-2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To provide knowledge about working in HTML To understand the working of XML To understand the basic and advanced process of java scripting To provide insights about the CGI and server side scripting To provide knowledge about the various data base tools | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Outline the basic working in HTML and graphics | | | | K2 |
| 2 | Explain the working of XML | | | | K2 |
| 3 | Apply the basic and advanced process of java scripting | | | | K3 |
| 4 | Analyze the CGI and server side scripting | | | | K4 |
| 5 | Explain the various web database tools in web designing | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Title of the Unit (Capitalize each Word) | 15--hours | | | |
| HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets. | | | | | |
| Unit:2 | Title of the Unit (Capitalize each Word) | 15--hours | | | |
| XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary | | | | | |
| Unit:3 | Title of the Unit (Capitalize each Word) | 15--hours | | | |
| Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML | | | | | |
| Unit:4 | Title of the Unit (Capitalize each Word) | 15-hours | | | |
| CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side | | | | | |
| Unit:5 | Title of the Unit (Capitalize each Word) | 12--hours | | | |
| Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages | | | | | |

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| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, online seminars - webinars | | |
| Total Lecture hours | | 75--hours |
| Text Book(s) | | |
| 1 | Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI) | |
| Reference Books | | |
| 1 | PERL & CGI by Elizabeth Castro (Pearson Education) | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | | |
| 2 | | |
| 4 | | |
| Course Designed By: | | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | M | S |
| CO2 | S | S | S | S | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | S | S | M |
| CO5 | S | S | S | M | M |

| Course code | | L | T | P | C |
|--|---|-----------------|--------------|----------------------------|-------------|
| Elective 3 A | Financial Markets | 4 | | | 4 |
| Pre-requisite | Basic knowledge about financial market | Syllabus | rsion | 2022- | 2023 |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| 1. To understand the basic concepts of financial market | | | | | |
| 2. To analyze the working and components of corporate securities market | | | | | |
| 3. To evaluate the functioning of stock exchanges in India | | | | | |
| 4. To evaluate the role of banks and intermediaries in financial market | | | | | |
| 5. To provide insights about the new models and innovative trends in financing | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Define the basic concepts of financial market | | | | K1 |
| 2 | Analyze the working and components of corporate securities market | | | | K4 |
| 3 | Explain the functioning of stock exchanges in India | | | | K4 |
| 4 | Explain the role of banks and intermediaries in financial market | | | | K4 |
| 5 | Apply various trends and new modes in financing | | | | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | |
| | | | | 15--hours | |
| Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets. | | | | | |
| Unit:2 | | | | | |
| | | | | 15--hours | |
| Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing. | | | | | |
| Unit:3 | | | | | |
| | | | | 15--hours | |
| Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange. | | | | | |
| Unit:4 | | | | | |
| | | | | 15--hours | |
| Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies. | | | | | |
| Unit:5 | | | | | |
| | | | | 13--hours | |
| New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India, | | | | | |
| Unit:6 | | | | | |
| Contemporary Issues | | | | 2 hours | |
| Expert lectures, online seminars - webinars | | | | | |
| | | | | Total Lecture hours | |
| | | | | 75--hours | |

| Text Book(s) | |
|---|---|
| 1 | Financial Markets and Services- E.Gorden K.Natarajan |
| 2 | Financial Markets and Institutions – Dr.S.Gurusamy |
| 3 | |
| 4 | |
| Reference Books | |
| 1 | Financial Institutions and Markets - Bhole |
| 2 | Financial Markets , Institutions and services- N.K.Gupta |
| 3 | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://unacademy.com/content/bank-exam/study-material/indian-international-finance-system/financial-market-in-india/ |
| 2 | |
| 3 | |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | S | S |
| CO3 | S | S | M | S | S |
| CO4 | S | S | S | M | M |
| CO5 | S | S | M | M | M |

| Course code | | L | T | P | C |
|---|---|------------------|---|-----------|------------------|
| Elective 3 B | Insurance Legislative Framework | 4 | | | 4 |
| Pre-requisite | Basic knowledge in insurance | Syllabus version | | 2022-2023 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> To provide knowledge about the basics of Insurance act To provide awareness about the provisions of LIC act To offer knowledge about insurance regulatory and development authority act To offer insights about consumer protection act To familiarize about the concept and working of ombudsman | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Illustrate the various aspects of insurance act | | | | K2 |
| 2 | Outline the various provisions of LIC act | | | | K2 |
| 3 | Explain the various provisions relating to insurance regulatory and development authority act | | | | K4 |
| 4 | Analyze the various provisions of consumer protection act | | | | K4 |
| 5 | Explain the role of ombudsman scheme | | | | K4 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | | | | | 15--hours |
| Insurance Act 1938 | | | | | |
| Unit:2 | | | | | 15--hours |
| LIC Act 1956 | | | | | |
| Unit:3 | | | | | 15--hours |
| Insurance Regulatory & Development Authority Act 1999 | | | | | |
| Unit:4 | | | | | 15--hours |
| Consumer protection Act 1985 applicable to Insurance Companies | | | | | |
| Unit:5 | | | | | 13--hours |
| Ombudsman scheme | | | | | |
| Unit:6 | Contemporary Issues | | | | 2 hours |
| Expert lectures, online seminars - webinars | | | | | |
| | Total Lecture hours | | | | 75--hours |
| Text Book(s) | | | | | |
| 1 | Mishra M. N: Insurance principles and practice; S Chand & co. New | | | | |

| Reference Books | |
|---|--|
| 1 | Delhi Insurance Regulatory Development Acts 1999 |
| 2 | Life Insurance Corporation Acts 1956 |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | |
| 2 | |
| 4 | |
| Course Designed By: | |

| Mapping Course objectives and course outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | M |
| CO2 | S | S | S | M | S |
| CO3 | S | S | M | S | S |
| CO4 | S | M | M | M | M |
| CO5 | S | M | M | M | L |



ELECTIVE PAPER

| Course code | - | PROJECT AND VIVA VOCE | L | T | P | C |
|--|---|--|------------------|-----|-----------|-------|
| Elective – 3 C | | Major Project | - | 4 | - | 4 |
| Pre-requisite | | Knowledge in Core, Research Methods and Analytical Tools | Syllabus Version | | 2022-2023 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| 1. The students will get on-the-job training and experience. | | | | | | |
| 2. The students will gain knowledge on problem identification and solutions. | | | | | | |
| 3. The students will gain a complete knowledge on the program and the course outcome. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Explain about how to collect literature. | | | | | K2 |
| 2 | Implement problem identification and will frame tool for collecting data | | | | | K3 |
| 3 | Evaluate and get practical exposure on the framed objective. | | | | | K5 |
| 4 | Execute and generate the procedure of compiling the collected data by using analysis | | | | | K3,K6 |
| 5 | Summarize and execute report writing, and will get complete knowledge of the course. | | | | | K2,K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6 – Create | | | | | | |
| Textbook(s) | | | | | | |
| 1 | C.R. Kothari, “Research Methodology Methods and Techniques”, Second Edition, New Delhi: New Age International publisher, 2004 | | | | | |
| Reference Books | | | | | | |
| 1 | Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014 | | | | | |
| 2 | Robert B Burns, Introduction to Research Methods, SAGE Publications | | | | | |
| Course Designed By: Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand | | | | | | |
| Mapping with Programme Outcomes | | | | | | |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 | |
| CO1 | M | S | M | S | S | |
| CO2 | S | S | S | S | S | |
| CO3 | S | S | S | S | S | |
| CO4 | S | S | S | S | S | |
| CO5 | S | S | S | S | M | |
| *S-Strong; M-Medium; L-Low | | | | | | |