

**ETHIRAJ COLLEGE FOR WOMEN  
(AUTONOMOUS)  
CHENNAI -600008**

**DEPARTMENT OF COMMERCE (HONS.)  
SELF- SUPPORTING  
CHOICE BASED CREDIT SYSTEM  
OUTCOME BASED EDUCATION**



**B.COM (HONS.) SYLLABUS WITH EFFECT FROM  
ACADEMIC YEAR  
2021 – 2022**

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**ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE (HONS.)SELF- SUPPORTING**  
**BACHELOR OF COMMERCE (HONS.)**  
**CHOICE BASED CREDIT SYSTEM**  
**OUTCOME BASED EDUCATION**

**Revised syllabus**  
**(Effective from the academic year 2021-2022)**

**REGULATIONS**

The Department of Commerce (Hons.) Self- Supporting is offering the B.Com (Hons.) course with effect from the academic year 2012-13 under the CBCS (Choice Based Credit System) as specified by the Govt. of Tamil Nadu.

**OBJECTIVES**

- To develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of commercial sciences
- To help understand methods and processes of Commerce in every area of activity.
- To expose them to the areas of application of knowledge in business firms and industrial organizations.
- To enable them to acquire complete basic and intermediary practical knowledge of various commerce subjects with the sole purpose of making them self-dependent and easily employable.

**ELIGIBILITY FOR ADMISSION:**

Candidates for admission to the first year of the degree of B.Com (Hons.) program shall be required to have passed Plus Two examination with an aggregate of 75% marks in “Commerce Group” - Accountancy, Commerce or Business Studies, Mathematics or Business Mathematics, Business Mathematics and Statistics as core subjects or an examination accepted as equivalent thereto by the Syndicate of the University of Madras. Reservation as per Government norms shall be followed.

**ELIGIBILITY FOR THE AWARD OF DEGREE:**

A candidate shall be eligible for the award of B.Com (Hons.) degree only if she has undergone the prescribed course of study for a period of not less than three academic years, passed the examination of all the six semesters prescribed, earning 167 credits and also fulfilled such conditions as may have been prescribed thereof.

**DURATION:**

The duration of the course shall be three years. Every academic year is divided into two semesters. Each semester will have a minimum of 90 working days and each day will have 5 working hours. Teaching is organized into a modular pattern of credit courses.

## **COURSE OF STUDY:**

The main subject of study for B.Com (Hons.) program shall consist of the following: PART – I: Languages (Tamil or other Languages)

PART – II: English

PART – III: Core subjects, Project, Internship

PART – IV: Non Major Electives, Environmental Studies & Value Education

PART–V: Extension Activities -

Sports/NCC/ECeII/SIFE/RRC/CSS/Rotract/YRC/NSS

- Subjects will be taught in all functional areas and there shall be no speciality
- Part IV and Part V components will seek to build the capacity of the students and provide inputs for shaping her capabilities.
- Extension activity is compulsory which is outside college hours.

### **i) Learning Methodology**

In order to make possible, effective learning, the following methodology is adopted:

- Class room teaching
- Case Study
- Industry Learning through Internship
- Self study

### **ii) Internship**

In order to pave way for Industry- Integrated learning and also to enable students to obtain better practical knowledge and hands- on experience, every student shall undergo Internship for a period of 14 weeks as specified below:

- 7 weeks of Internship each at the end of the second and fourth semesters respectively.

The Internship shall be practice oriented. Students shall have to go companies and shall receive On the Job training in diverse fields of activities of those companies.

### **iii) MOU with Companies**

MOU are signed with companies in the following sectors for a sanctioned strength of 40 students in a class of which at least two companies are listed companies.

- Companies in the Banking sector
- Companies in the Insurance sector
- Companies in the Manufacturing sector
- Companies in the IT sector
- Chartered Accountancy (CA) Firms with an annual turnover of not less than Rs.1 crore.

#### iv) Faculty Composition

To ensure the success of the program and to realize the objectives, the compositions of the faculty are:

- 75% In- House faculty
- 25% faculty from MOU companies

#### NUMBER OF CREDITS

The total credit for the course is 167. The credits for the different subjects are:

Languages	2 papers	2x 3=	6
English	2 papers	2x 3=	6
Non Major	2 papers	2x 2=	4
EVS	1 paper	1x 2=	2
Value Education	1 paper	1x 2=	2
Core Subjects	31 papers	31x 4=	124
Project		1x 8=	8
Internship	14 weeks	14x 1=	14
Extension activities	Sports, NCC Etc,		1
Total			167

#### EXTENSION SERVICE (Part – V)

A candidate shall be awarded a maximum of 1 credit for extension service.

All the students shall have to enroll for Sports/ NCC/ E Cell/ SIFE/ RRC/ CSS/ Rotract/ YRC/ NSS and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the principal of the College before 31<sup>st</sup> March of a year. If a student lacks 40 hours of attendance in the first year, she shall have to compensate the same during the subsequent years.

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

Literacy and population education field work shall be compulsory components in the above extension service activities.

## **PROGRAMME EDUCATIONAL OBJECTIVE**

Our programme will produce graduates who will be able to

### **PEO 1: SUBJECT PROFICIENCY**

Attain proficiency in the commerce related fields, empowering them to ably face the challenges of the dynamic business environment.

### **PEO 2: PROFESSIONAL GROWTH**

Pursue higher education in the fields of commerce and management and have professional expertise and research acumen for successful careers in industry, research and academia.

### **PEO 3: MANAGERIAL SKILLS**

Emerge as accomplished business leaders/executives with effective managerial skills.

### **PEO 4: NATION BUILDING**

Exhibit ethical and environmental values and become responsible citizens of the nation.

## **PROGRAMME OUTCOME**

**PO 1:** Acquire conventional as well as contemporary fields in diverse domains of Commerce and Management.

**PO 2:** Designed for capacity building to various avenues of employment, entrepreneurship and higher education.

**PO 3:** Acquire the core competencies of business acumen, analytical & critical thinking, and communication skills and employ empirical approach for effective team building, crisis management and business solutions.

**PO 4:** Apply the knowledge and skills to thrive on the evolving challenges of trade & industry.

**PO 5:** Analyse the challenges of the dynamic world with a global outlook.

**PO 6:** Sensitized to ethical and moral issues in business to be more socially responsible

## **PROGRAMME SPECIFIC OUTCOME**

PSO 1 : To integrate theoretical knowledge and practical insights of the convention and contemporary fields of commerce.

PSO2 : To prepare students for the pursuit of professional, competitive examinations and higher studies and career.

PSO 3 : To analyze evaluate solve case studies on dimensions of accounting, taxation and business problems by analytical and critical thinking

PSO 4 : To enhance technical skills, job skills and computerised accounting skills for the progress and betterment of the students.

PSO 5 : To encourage research in the thrust areas of commerce and to inculcate life long learning

# PROGRAMME PROFILE

## B.COM (HONS.)

SEMESTER	PART	COURSE CODE	COURSE TITLE	CREDITS	HRS /WK	TOTAL HRS	CA	END SEM	TOTAL
I	I	FOUNDATION	LANGUAGE I	3	4	60	40	60	100
I	II	FOUNDATION	FOUNDATION ENGLISH I	3	4	60	40	60	100
I	III	HC21/1C/FAG	FINANCIAL ACCOUNTING	4	6	90	40	60	100
I	III	HC21/1C/BTP	BANKING THEORY, LAW & MODERN PRACTICE	4	5	75	40	60	100
I	III	HC21/1C/POM	PRINCIPLES OF MANAGEMENT	4	4	60	40	60	100
I	III	MA21/1C/BMM	BUSINESS MATHEMATICS	4	5	75	40	60	100
I	IV	PART- IV	ENVIRONMENTAL STUDIES	2	2	30	--	50	50
			TOTAL	24	30				
II	I	FOUNDATION	LANGUAGE II	3	4	60	40	60	100
II	II	FOUNDATION	FOUNDATION ENGLISH II	3	4	60	40	60	100
II	III	HC21/2C/AFG	ADVANCED FINANCIAL ACCOUNTING	4	6	90	40	60	100
II	III	HC21/2C/COL	COMMERCIAL LAW	4	5	75	40	60	100
II	III	HC21/2C/IRM	PRINCIPLES OF INSURANCE AND RISK MANAGEMENT	4	4	60	40	60	100
II	III	MA21/2C/OPT	OPTIMIZATION TECHNIQUES	4	5	75	40	60	100
II	IV	PART- IV	VALUE EDUCATION	2	2	30	--	50	50
			TOTAL	24	30				
III	III	HC21/3C/IBE	INTERNATIONAL BUSINESS ENVIRONMENT	4	4	60	40	60	100
III	III	HC21/3C/CAG	CORPORATE ACCOUNTING	4	5	75	40	60	100
III	III	HC21/3C/BST	BUSINESS STATISTICS	4	4	60	40	60	100
III	III	HC21/3C/ECG	ELEMENTS OF COST ACCOUNTING	4	5	75	40	60	100
III	III	HC21/3C/CMG	CONTEMPORARY MARKETING	4	5	75	40	60	100
III	III	BE21/3C/EAB	ECONOMIC ANALYSIS OF BUSINESS	4	5	75	40	60	100
III	IV	PART- IV	NON MAJOR ELECTIVE	2	2	30	-	50	50
III		HC21/3I/IPR	INTERNSHIP	7					100
			TOTAL	33	30				

IV	III	HC21/4C/SAS	SPECIAL ACCOUNTS	4	6	90	40	60	100
IV	III	HC21/4C/RHY	RESEARCH METHODOLOGY	4	4	60	40	60	100
IV	III	HC21/4C/CTS	COSTING METHODS AND TECHNIQUES	4	5	75	40	60	100
IV	III	HC21/4C/FLS	FINANCIAL MARKETS AND SERVICES	4	4	60	40	60	100
IV	III	HC21/4C/CAB	COMPUTER APPLICATION IN BUSINESS	4	4	60	40	60	100
IV	III	BE21/4C/INB	INTERNATIONAL BUSINESS	4	5	75	40	60	100
IV	IV	PART- IV	NON MAJOR ELECTIVE	2	2	30	-	50	50
			TOTAL	26	30				
V	III	HC21/5C/IP1	INCOME TAX AND TAX PLANNING I	4	6	90	40	60	100
V	III	HC21/5C/FMT	FINANCIAL MANAGEMENT	4	6	90	40	60	100
V	III	HC21/5C/ADM	ACCOUNTING FOR DECISION MAKING	4	5	75	40	60	100
V	III	HC21/5C/AUG	AUDITING	4	4	60	40	60	100
V	III	HC21/5C/CYL	COMPANY LAW	4	5	75	40	60	100
V	III	HC21/5C/ELD	ENTREPRENEURIAL DEVELOPMENT	4	4	60	40	60	100
V		HC21/5I/IPR	INTERNSHIP	7					100
			TOTAL	31	30				
VI	III	HC21/6C/IP2	INCOME TAX AND TAX PLANNING II	4	6	90	40	60	100
VI	III	HC21/6C/SPM	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	5	75	40	60	100
VI	III	HC21/6C/ITL	INDIRECT TAX LAWS	4	5	75	40	60	100
VI	III	HC21/6C/AFR	ACCOUNTING STANDARDS AND FINANCIAL REPORTING	4	4	60	40	60	100
VI	III	HC21/6C/LSM	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	4	5	75	40	60	100
VI	III	HC21/6C/PRO	PROJECT AND VIVA VOCE	8		75			100
	V	PART- V	EXTENSION ACTIVITY	1					
			TOTAL	29	25				
			TOTAL COURSE CREDITS	167					



# EVALUATION PATTERN FOR CONTINUOUS ASSESSMENT

INTERNAL VALUATION BY COURSE TEACHER/S

## PART I, II AND III-THEORY PAPERS

COMPONENT	TIME	MAX MARKS	CA MARK
Test I	2HRS	50 (TO BE CONVERTED)	10 Marks
Test II	2HRS	50 (TO BE CONVERTED)	10 Marks
Assignment / Field study / Seminar/ Written Quiz / Case Study/ Industrial Visit (Report to be prepared and presented)			10 Marks
Participatory learning/Group discussion			10 Marks
Total			40 marks

## PART III- PRACTICAL PAPERS

COMPONENT	TIME	MARKS
Test I	2 HRS	50 MARKS
Test II	2 HRS	50 Marks

\*TOTAL OF TEST I & II FOR 100 MARKS WILL BE CONVERTED TO 40 MARKS

## PART IV

COMPONENT	TIME	MARKS
<b>NON-MAJOR ELECTIVES, ENVIRONMENTAL STUDIES &amp; VALUE EDUCATION</b>	<b>2 HRS</b>	50

## QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total
K 1	A-5X2 marks	50	10	50
K1, K 2	B-3/5x8marks	200	24	
K2, K 3	C-1/2x16 marks	500	16	

### KEYWORDS FOR QUESTION PAPERS BASED ON KNOWLEDGE LEVELS

#### KNOWLEDGE LEVEL 1-REMEMBERING/RECALLING

Exhibit memory of previously learned material by recalling facts, terms, basic concepts and answers

Who	What	Why	When	Omit
Where	Which	Choose	Find	How
Define	Label	Show	Spell	List
Match	Name	Relate	Tell	Recall
Select	Describe			

#### KNOWLEDGE LEVEL 2- UNDERSTANDING

Demonstrate understanding of facts and ideas by organising, comparing, translating, interpreting, giving descriptions and stating main ideas

Compare	Contrast	Demonstrate	Interpret	Explain
Extent	Illustrate	Infer	Outline	Relate
Rephrase	Translate	Summarise	Show	Classify
Describe	Discuss			

#### KNOWLEDGE LEVEL 3-APPLYING

Solve problems to new situations by applying acquired knowledge, facts, techniques and rules differently

Apply	Build	Choose	Construct	Develop
Experiment with	Identify	Interview	Make use of	Model
Organise	Plan	Select	Solve	Utilise
List	Use	Compute	Simplify	Survey
Demonstrate	Dramatise	Illustrate	Interpret	Sketch
Write	Show	Manipulate	Relate	Schedule

## RUBRICS FOR CONTINUOUS ASSESSMENT

<b>Assignment</b>	<b>Content/originality/Presentation/Schematic Representation and Diagram/Bibliography</b>
<b>Seminar</b>	<b>Organisation/Subject Knowledge/Visual Aids/Confidence level/presentation-Communication and Language</b>
<b>Field Visit</b>	<b>Participation/Preparation/Attitude/Leadership</b>
<b>Participatory learning</b>	<b>Answering Questions/Clearing Doubts/Participating in Group Discussions/Regular Attendance</b>
Case Study	Finding the Problem/Analysis/Solution/Justification
Problem Solving	Understanding Concepts/Formula and Variable Identification/Logical Sequence/Answer
Group Discussion	Preparation/Situation Analysis/Relationship Management/Information Exchange/Delivery Skills
Flipped/Blended Learning	Preparation/Information Exchange/ Group interaction/Clearing doubts

## END SEMESTER EVALUATION PATTERN

### THEORY PAPERS

**PART I/II/III**

**SEMSTER I/II/III/IV/V/VI**

**DOUBLE VALUATION BY COURSE TEACHER AND EXTERNAL EXAMINER MAXIMUM MARKS: 100 TO BE CONVERTED TO 60  
PASSING MARK: 50**

**PART IV**

**SINGLE VALUATION**

**WRITTEN TEST**

**MAXIMUM MARKS: 50**

**PASSING MARK: Passing minimum for this paper will be mentioned in the regulations applicable for the respective degree to which the student belongs.**

## TEMPLATE FOR QUESTION PAPER (THEORY)

Question Paper should cover all the five units

### Section A

**Answer all the questions (10 x 2 marks = 20 marks)**

**10 questions** – 2 questions from each unit.

### Section B

**Answer any five questions (5 x 8 marks = 40 marks)**

**8 questions** At least one question from each unit and not more than 2 questions from each unit

### Section C

**Answer any two questions (2 x 20 marks = 40 marks)**

**4 questions** - not more than 1 question from any unit. One compulsory question as a Case Study

## TEMPLATE FOR QUESTION PAPER (PROBLEM ORIENTED PAPERS)

Question paper should cover all five units

### Section A

**Answer all the questions (10 x 2 marks = 20 marks)**

**10 questions** - 2 questions from each unit

### Section B

**Answer any five questions (5 x 8 marks = 40 marks)**

**8 questions** At least one question from each unit and not more than 2 questions from each unit

### Section C

**Answer any two questions (2 x 20 marks = 40 marks)**

**4 questions** - not more than 1 question from any unit. One compulsory question as a Case Study

**TEMPLATE FOR QUESTION PAPER (COMPUTER APPLICATIONS  
IN BUSINESS)  
(PRACTICALS ONLY)**

**Section –A**

**(4 \* 25 = 100)**

**Answer all questions Max.Marks:100, Max.Hours:3 hrs**

1 Compulsory Question from

Tally Internal Choice :

Can have 3 questions to be answered out of 4 questions covering all the five units

Note:

Duration of end semester examination will be for 3 hours and maximum marks 100

For Computer Practicals duration of end semester examination will be for 3 hours and maximum marks 100.

**PROJECT AND VIVA VOCE- 100 MARKS**

The ‘Project Evaluation and the Viva Voce examination’ shall be done by the faculty from the premier institutions such as IIT, IIM, professional Institutes like CA, CWA, CS and other reputed institutions or by the Industry experts and faculty from the educational institution offering B.Com(Hons.) program.

**INTERNSHIP:**

Every student shall undergo Internship for a period of 14 weeks in their 3years course duration as stipulated in the syllabus. If a student fails to complete 14 weeks Internship within the 3years of her study, she shall complete the same in the next academic year .

**PASSING MINIMUM**

A candidate shall be declared to have passed in each theory paper or practical paper wherever prescribed if she secures a minimum of 50% in Languages, English, 50% in each of the Core papers, Project and internship and Part IV papers

- There shall be no passing minimum for Internal
- For external examination, passing minimum shall be 50% for languages, English and 50% for core subjects and Project Viva Voce.
- In the aggregate (Internal plus External) the passing minimum shall be 50% for languages, English and 50% for core subjects and Project Viva Voce.
- She shall be declared to have passed the whole examination if she passes in all the papers and practicals wherever prescribed/ as per the scheme of examinations by earning 167 CREDITS in parts- I, II, III, IV and V. She shall also fulfill the extension activities prescribed earning a minimum of 1 credit to qualify for the B.Com(Hons.)course.

## **CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

### **PART- I- TAMIL OR OTHER LANGUAGES:**

TAMIL OR OTHER LANGUAGES OTHER THAN ENGLISH: Successful candidates passing the examinations for PART I courses together and securing the marks (i) 50% and above but below 60% in the aggregate of the marks prescribed for part I together shall be declared to have passed the examination in the SECOND class (ii) other successful candidates securing marks 60% and above shall be declared to have passed the examinations in the FIRST class and (iii) all other candidates securing marks 75% and above shall be declared to have passed the examinations in the FIRST class with DISTINCTION

### **PART- II- ENGLISH**

Successful candidates passing the examinations for ENGLISH and securing the marks (i)50% and above but below 60% in the aggregate of the marks prescribed for PART II together shall be declared to have passed the examination in the SECOND class (ii) other successful candidates securing marks 60% and above shall be declared to have passed the examinations in the FIRST class and (iii) all other candidates securing marks 75% and above shall be declared to have passed the examinations in the FIRST class with DISTINCTION

### **PART- III- CORE SUBJECTS AND PROJECTS**

Successful candidates passing the examinations in all the Part- III courses with (i)50% and above but below 60% in the aggregate of the marks prescribed for PART III together shall be declared to have passed the examination in the SECOND class (ii) other successful candidates securing marks 60% and above shall be declared to have passed the examinations in the FIRST class and (iii) all other candidates securing marks 75% and above shall be declared to have passed the examinations in the FIRST class with DISTINCTION

### **RANKING**

Candidates to pass all the examinations prescribed for the course in the FIRST APPEARANCE ITSELF ALONE are eligible for Ranking / Distinction.

### **APPEARANCE FOR IMPROVEMENT**

No candidate will be allowed to improve marks for the B.Com (Hons.) course.

## COURSE PROFILE-PROGRAMME OF STUDY

COURSE CODE	COURSE TITLE	CREDITS	HRS /WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
FOUNDATION	LANGUAGE I	3	4	60		40	60	100
FOUNDATION	FOUNDATION ENGLISH I	3	4	60		40	60	100
					2-4-0			
HC21/1C/FAG	FINANCIAL ACCOUNTING	4	6	90		40	60	100
HC21/1C/BTP	BANKING THEORY, LAW & MODERN PRACTICE	4	5	75	3-2-0	40	60	100
HC21/1C/POM	PRINCIPLES OF MANAGEMENT	4	4	60	2-2-0	40	60	100
MA21/1C/BMM	BUSINESS MATHEMATICS	4	5	75		40	60	100
PART- IV	ENVIRONMENTAL STUDIES	2	2	30	2-0-0	--	50	50
	TOTAL	24	30					
FOUNDATION	LANGUAGE II	3	4	60		40	60	100
FOUNDATION	FOUNDATION ENGLISH II	3	4	60		40	60	100
HC21/2C/AFG	ADVANCED FINANCIAL ACCOUNTING	4	6	90	2-4-0	40	60	100
HC21/2C/COL	COMMERCIAL LAW	4	5	75	3-2-0	40	60	100
HC21/2C/IRM	PRINCIPLES OF INSURANCE AND RISK MANAGEMENT	4	4	60	3-1-0	40	60	100
MA21/2C/OPT	OPTIMIZATION TECHNIQUES	4	5	75		40	60	100
PART- IV	VALUE EDUCATION	2	2	30	2-0-0	--	50	50
	TOTAL	24	30					
HC21/3C/IBE	INTERNATIONAL BUSINESS ENVIRONMENT	4	4	60	3-1-0	40	60	100
HC21/3C/CAG	CORPORATE ACCOUNTING	4	5	75	3-2-0	40	60	100
HC21/3C/BST	BUSINESS STATISTICS	4	4	60	3-1-0	40	60	100
HC21/3C/ECG	ELEMENTS OF COST ACCOUNTING	4	5	75	3-2-0	40	60	100
HC21/3C/CMG	CONTEMPORARY MARKETING	4	5	75	3-2-0	40	60	100
BE21/3C/EAB	ECONOMIC ANALYSIS OF BUSINESS	4	5	75		40	60	100
PART- IV	NON MAJOR ELECTIVE	2	2	30		-	50	50
HC21/3I/IPR	INTERNSHIP	7						100
	TOTAL	33	30					

HC21/4C/SAS	SPECIAL ACCOUNTS	4	6	90	2-4-0	40	60	100
				60	3-1-0	40	60	100
HC21/4C/RHY	RESEARCH METHODOLOGY	4	4					
				75	3-2-0	40	60	100
HC21/4C/CTS	COSTING METHODS AND TECHNIQUES	4	5					
				60	3-1-0	40	60	100
HC21/4C/FLS	FINANCIAL MARKETS AND SERVICES	4	4					
				60	2-2-0	40	60	100
HC21/4C/CAB	COMPUTER APPLICATION IN BUSINESS	4	4					
				75		40	60	100
BE21/4C/INB	INTERNATIONAL BUSINESS	4	5					
				30		-	50	50
PART- IV	NON MAJOR ELECTIVE	2	2					
				26	30			
	TOTAL	26	30					
				90	2-4-0	40	60	100
HC21/5C/IP1	INCOME TAX AND TAX PLANNING I	4	6					
				90	2-4-0	40	60	100
HC21/5C/FMT	FINANCIAL MANAGEMENT	4	6					
				75	3-2-0	40	60	100
HC21/5C/ADM	ACCOUNTING FOR DECISION MAKING	4	5					
				60	3-1-0	40	60	100
HC21/5C/AUG	AUDITING	4	4					
				75	3-2-0	40	60	100
HC21/5C/CYL	COMPANY LAW	4	5					
				60	3-1-0	40	60	100
HC21/5C/ELD	ENTREPRENEURIAL DEVELOPMENT	4	4					
				7				100
HC21/5I/IPR	INTERNSHIP	7						
				31	30			
	TOTAL	31	30					
				90		40	60	100
HC21/6C/IP2	INCOME TAX AND TAX PLANNING II	4	6					
				75	2-4-0	40	60	100
HC21/6C/SPM	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	5					
				75	3-2-0	40	60	100
HC21/6C/ITL	INDIRECT TAX LAWS	4	5					
				60	3-2-0	40	60	100
HC21/6C/AFR	ACCOUNTING STANDARDS AND FINANCIAL REPORTING	4	4					
				75	3-1-0	40	60	100
HC21/6C/LSM	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	4	5					
				75	3-2-0			100
HC21/6C/PRO	PROJECT AND VIVA VOCE	8						
				1				
PART- V	EXTENSION ACTIVITY	1						
				29	25			
	TOTAL	29	25					
				167				
	TOTAL COURSE CREDITS	167						



## COURSE PROFILE – SEMESTER I

COURSE CODE	COURSE TITLE	CREDITS	HRS /WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
FOUNDATION	LANGUAGE I	3	4	60		40	60	100
FOUNDATION	FOUNDATION ENGLISH I	3	4	60		40	60	100
					2-4-0			
HC21/1C/FAG	FINANCIAL ACCOUNTING	4	6	90		40	60	100
HC21/1C/BTP	BANKING THEORY, LAW & MODERN PRACTICES	4	5	75	3-2-0	40	60	100
HC21/1C/POM	PRINCIPLES OF MANAGEMENT	4	4	60	2-2-0	40	60	100
MA21/1C/BMM	BUSINESS MATHEMATICS	4	5	75		40	60	100
PART- IV	ENVIRONMENTAL STUDIES	2	2	30	2-0-0	--	50	50
	<b>TOTAL</b>	<b>24</b>	<b>30</b>					

## SEMESTER – I

### FINANCIAL ACCOUNTING

**TOTAL HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: HC21/1C/FAG**  
**L-T-P: 2 4 0**

#### **COURSE OBJECTIVES:**

To enable the students to

1. Gain knowledge of accounting concepts and conventions.
2. Familiarize with the preparation of final accounts.
3. Understand the different methods of depreciation.
4. Understand the preparation of branch and departments.
5. Comprehend the consignment, joint venture and single entry.

#### **COURSE OUTLINE:**

##### **UNIT I**

Accounting structure –Basic Accounting Concepts and Conventions-Accounting equation -Methods of accounting– Distinction between reserves and provisions. Rectification of Errors - Bank Reconciliation Statement. **(15 hrs)**

##### **UNIT II**

Preparation of Final Accounts – Trading, Profit & Loss Account and Balance Sheet (Advanced problems with adjustments) **(20 hrs)**

##### **UNIT III**

Depreciation Accounting - Meaning –Factors causing depreciation-Methods of providing depreciation (Theory)-Problems on Straight line method and Diminishing balance method(including change in the method) –Accounting Standard on Depreciation (IND AS 10) **(15 hrs)**

##### **UNIT IV**

Branch Accounts-Dependent Branches-Accounting treatment-Debtors System-goods being invoiced at cost and at selling price-Stock and Debtors System – Segment Reporting as per AS17. Departmental Accounts- Guidelines for allocation of expenses-Inter departmental transfers at cost or selling price **(20 hrs)**

##### **UNIT V**

Consignment Accounts \_ Normal Loss and Abnormal Loss-Joint Venture Accounts- only existing and separate books - Single Entry system – statement of Affairs – conversion Method. **( 20hrs)**

**THEORY: 20% PROBLEMS:80%**

### RECOMMENDED TEXTBOOKS:

1. Reddy T.S & Murthy.A, Financial Accounting, 5<sup>TH</sup> Ed., Margham Publication 2007
2. Gupta .R.L & Gupta .V.K Financial Accounting, 6<sup>th</sup> Ed., Sultan Chand & Sons, New Delhi, 2005

### REFERENCE BOOKS:

1. Jain .S.P & Narang .K., Financial Accounting, 4<sup>th</sup> Ed., Kalyani Publishers, Ludhiana, 1999
2. Maheshwari S.N., Suneel K Maheshwari and Sharad K Maheshwari, Financial Accounting, Vikas Publications
3. Shukla & Grewal, Advanced Accounting, 15<sup>th</sup> Ed., Sultan Chand & Sons, New Delhi, 2002
4. Tulsian P.C. Financial Accounting, Pearson Education, 2006
5. Thotheadri.S & Nafeesa.S, Financial Accounting, Tata McGraw-Hill Publishing

### SWAYAM/ MOOC/ NPTEL COURSE:

1. Financial Accounting by Prof. Varadraj Bapat, IIT Bombay.

### JOURNALS:

1. Journal of Finance and Accounting
2. Journal of Finance Report and Accounting
3. International Journal of Accounting and Finance
4. International Journal of Managerial and Financial Accounting
5. SSRN Financial Accounting E-Journal

### E-LEARNING RESOURCES:

1. <https://www.icmai.in/>
2. <https://www.accountingtools.com>
3. <https://www.icai-cds.org>
4. <https://www.corporatefinanceinstitute.com/>
5. <https://www.double-entry-bookkeeping.com/>

### COURSE OUTCOMES: The students will be able to

CO Number	CO STATEMENT
CO 1	Explain the basic Accounting Concepts
CO 2	Prepare final accounts with adjustments for the companies
CO 3	Compute value of depreciation through various depreciation methods
CO 4	Apply and understand branch and departmental accounts
CO 5	Prepare accounts on Consignments, Joint Venture and Single entry system

### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	0	2
CO2	2	3	3	3	2
CO3	2	2	1	3	2
CO4	2	2	2	3	2
CO5	2	2	3	3	2
AVERAGE	2.2	2.2	2	2.4	2

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1 NO CORELATION-0

### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-  
LCD) Problem Solving  
Group  
Discussion  
Quiz-Seminar  
Peer Learning

### QUESTION PAPER PATTERN-UG\*

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 3 or 4)	500	40	

**DISTRIBUTION OF QUESTIONS:**

<b>SECTION/ UNIT</b>	<b>I</b>		<b>II</b>		<b>III</b>		<b>IV</b>		<b>V</b>		<b>Total</b>
	<b>Theory</b>	<b>Problem</b>	<b>Theory</b>	<b>Problem</b>	<b>Theory</b>	<b>Problem</b>	<b>Theory</b>	<b>Problem</b>	<b>Theory</b>	<b>Problem</b>	
<b>A</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>10</b>
<b>B</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>8</b>
<b>C</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Section C contains a compulsory Case study Question and that can be taken from UNIT 2 or 3 or 4</b>											

## SEMESTER – I

### BANKING THEORY, LAW AND MODERN PRACTICES

**TOTAL HOURS: 75**

**COURSE CODE: HC21/1C/BTP**

**CREDITS: 4**

**LTP: 3 2 0**

#### **COURSE OBJECTIVES:**

**To enable the students to:**

1. Get familiarized with the concept of banking and role played by RBI.
2. Learn Secured Advances and Modes of Creating Charge.
3. Gain knowledge on Negotiable Instrument Act ,1881 and Cheques
4. Understand the concepts relating to Collecting Banker and Paying Banker
5. Gain insight on Modern Banking Service

#### **COURSE OUTLINE**

##### **UNIT I:**

Definition of Banks – Functions of Commercial Banks- Primary Functions- Deposits– Loans and advances – Principles of sound lending - Style of credit – Classification of loans and advances -Consortium Advances – Participation Certificates - Credit Creation – Mechanism and limitations of credit creation – RBI – Functions-RBI as note issuing authority - as banker to Government – as banker’s bank – as lender of last resort – Regulatory and Supervisory Functions- Promotional and Developmental Functions - Monetary policy of RBI – Bank Rate Policy – Repo Rate - CRR – Incremental CRR –SLR – Selective credit control-Financial Inclusion. **(15 hrs)**

##### **UNIT II:**

International Banking Overview –A Conceptual Framework- Evolution of International Banking- Foreign Banks in India- International Banking and Economic Development- Interbank Market-Non-Financial Banking Company ( NFBC)- Introduction – Definition-Registration and Regulation by RBI- Distinction between NBFC and a Bank- Classification of NBFC **(10 hrs)**

##### **UNIT III:**

Introduction to Negotiable Instruments Act, 1881 – Definition –Promissory Note- Bill of Exchange–Endorsement of Negotiable Instruments – Essentials of Endorsements – Kinds of Endorsements- Cheque – Features -Crossing of cheques- Kinds of crossing - Forged Instrument- Bouncing of cheques and their implications-Holder and Holder in Due Course- Payment in Due course- Holder for value **(15 hrs)**

##### **UNIT IV: -**

Payment of cheques – Precautions to be taken by the paying Banker – Duties of Paying Banker -Statutory protection - Collection of cheques – Legal Status of the collecting Banker- Duties and liability of the collecting Banker – Statutory protection- Reserve Bank’s Instructions to Collecting Banks. **(20 hrs)**

## UNIT V:

Banker and Customer relations- Know Your Customer (KYC) guidelines - Anti Laundering ( in Brief)- E-Banking –Merits and Demerits- Modern Banking Services- Core Banking Solutions (CBS)-Home Banking- Tele Banking- Mobile Banking- Gold Banking- Offshore Banking- Automatic Teller Machine ( ATM) -Usage and Latest Regulations– Debit and Credit Cards- Smart Cards-White Label ATM- Real time Gross Settlement (RTGS), Electronic Fund Transfer at point of sale (EFTPOs)- National Electronic Fund Transfer( NEFT)- Immediate payment service (IMPS)- VSAT- SWIFT-Meaning – Differences-. Social Responsibilities of Banks

(15 hrs)

### RECOMMENDED TEXTBOOKS:

- 1.Sundharam.K.P.M and Varshney.P.N,Banking Theory, Law and Practice, Sultan Chand and Sons
2. Santhanam.B ,Banking Theory, Law and Practice- Margham Publications
- 3.

### REFERENCE BOOKS:

1. BharathiPathak -Indian Financial System, Dorling Kindersley
2. Dr S Gurusamy,Banking Theory, Law and Practice , Tata McGraw-Hill Publishing Company Ltd
3. Shelagh Heffernan, Modern banking, Wiley
4. Dr. Gurusamy.S –Financial Services,TataMcgraw hill
5. Dr.Mageshwari. S.N, Banking Theory Law & Practice, Sultan Chand &Sons,New Delhi.
6. Gurumurthy.S – Indian Financial System,TataMcgraw hill
7. Machiraj - Indian Financial System,Vikas publishing house,
8. Tannan M.L, Banking Law & Practices, Wadheve Publishers, Mumbai.

### SWAYAM/ MOOC/ NPTEL COURSE:

Management of Commercial Banking by Prof. JitendraMahakud, IIT Kharagpur

### JOURNALS

1. International Journal of Banking and Finance
2. Journal of Finance and Bank management
3. Indian Banks Association

### E-RESOURCES

1. <http://www.rbi.org.in>
2. [http://www.banking\\_guide.org.uk](http://www.banking_guide.org.uk)
3. <http://www.allbankingsolutions.com>
4. <https://indiacode.nic.in/bitstream/123456789/3/A1881-26.pdf>
5. <http://www.economywatch.com/banking>
6. <https://cleartax.in/s/rbi-reserve-bank-of-india>
7. <https://m.rbi.org.in/scripts/Annualpolicy.aspx>
8. <http://download.nos.org › srsec319PDF>

## COURSE OUTCOMES:

The student will be able to:

CO Number	CO STATEMENT
CO 1	Be Conversant with banking law's historic development and how it shaped today's bank regulatory regime.
CO 2	Analyze different Modes of creating charge related to Secured Advances
CO 3	Develop understanding on Negotiable Instruments Act, 1881 and Crossing of cheques
CO 4	Understand various aspects of Collecting Banker and Paying Banker
CO 5	Develop in-depth understanding on concepts relating to Modern Banking

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	2
CO2	3	2	1	2	2
CO3	2	3	3	2	2
CO4	3	3	2	2	2
CO5	2	2	2	3	2
AVERAGE	2.8	2.8	2	2.2	2

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos-Problem Solving-  
Group Discussion-Quiz-Seminar-Peer Learning

### QUESTION PAPER PATTERN

Question Paper should cover all the five units

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first	500	40	



		questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 3)			
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**DISTRIBUTION OF QUESTIONS:**

<b>SECTION/UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>TOTAL</b>
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	10
B	2	1	1	2	2	8
C	1	1	1	1	-	4
<b>Section C contains a compulsory Case study Question and that can be given from UNIT III</b>						

# SEMESTER – I

## PRINCIPLES OF MANAGEMENT

**TOTALHOURS: 60**  
**CREDITS:4**

**COURSECODE: HC21/1C/POM**  
**L-T-P:2-2-0**

### **Objectives:**

#### **To enable the students to**

1. Describe the various management principles and practices to be followed in an organization.
2. Understand the nature and importance of planning and decision making
3. Enumerate the meaning of Delegation and decentralization of authority in formal and informal organization.
4. Understand the process of Recruitment, Selection, Placement ,Training of managerial personnel and the techniques of Performance appraisal.
5. Develop essential managerial skills needed to integrate and maximize individual and organizational productivity.

### **COURSE OUTLINE**

#### **UNIT-I:**

Meaning and Definition of Management-concepts – nature & characteristics – management vs administration- management as an art and a science- levels – importance – roles and skills of a manager – managerial functions – process of management – nature and steps. Principles of management- nature-need- Henri Fayol principles. **(5 hrs)**

#### **UNIT-II:**

. Planning – nature – objectives - advantages, limitations – types – process – obstacles. Multi use plans – objectives – strategy – policy – procedures- single use plans. MBO- concept- process-advantages- limitations. Decision making – types – process – problems and steps to overcome. **(15 hrs)**

#### **UNIT-III:**

Organising-Meaning – nature – steps – formal and informal organisation. Authority – meaning – sources of authority- types –limits - meaning of responsibility and accountability . Delegation – meaning – benefits – demerits – types – process – reasons for non-delegation –guidelines for effective delegation. Decentralization of authority – advantages – disadvantages – centralization – advantages and disadvantages. **(15 hrs)**

#### **UNIT-IV:**

Staffing – elements and functions - sources of Recruitment – selection procedure – placement – orientation – training- process – advantages – methods (except executive development). Performance appraisal – meaning – advantages – disadvantages- methods- trait based appraisal- appraisal by results-360 degree appraisal- obstacles of performance appraisal- Promotion- meaning-need- bases. **(15 hrs)**

#### **UNIT-V:**

Directing – meaning – characteristics – techniques. Supervision – meaning – qualities – functions of supervisor. Communication – meaning – nature – importance. Channels – methods –barriers- gateways to make it effective. Control – meaning – elements – need – control process. Reporting – significance – advantages – effective ways of reporting to management. **(10 hrs)**

## RECOMMENDED BOOKS

1. Dr. Gupta. C.B. Business Management, Sultan Chand & Sons.
2. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons.

## REFERENCE BOOKS

1. Gupta R.N, Principles of Management, S. Chand
2. Jayashankar J, Principles of Management, Margham Publications
3. Neeru Vaishth & Vibhuti Vasishth, Principles of Management Text & Cases, Taxmann's.
4. Ramasamy. T, Principles of Management, Himalaya Publishing House
5. Stoner. A.F. and Freeman. R.E., Management, Prentice Hall of India

## JOURNALS

1. Journal of Business and Management
2. Blue Ocean Research Journals
3. International of Innovative Research and Development

## E-RESOURCES

<http://www.management.about.com>  
<http://www.bcs.wbfreeman.com>  
<https://www.toolshero.com>  
<http://smallbusiness.chron.com>  
<https://opentextbc.ca>  
<http://www.businessmanagementideas.com>  
<http://www.managementstudyguide.com>  
<http://corporatefinanceinstitute.com>

## COURSE OUTCOMES: The Students will be able to:

CO Number	CO STATEMENT
CO1	Explain the conceptual framework and functions of management.
CO2	Identify the related challenges in decision making arising from Internal and external factors affecting organizational decisions.
CO3	Create appropriate authority and responsibility relationships among Formal and informal groups.
CO4	Evaluate employee's performance by applying the suitable appraisal technique.
CO5	Use requisite skills in critical situations and manage the organization effectively.

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	3	2	3	2	2
CO3	2	2	2	3	2
CO4	2	2	2	3	2
CO5	2	2	3	3	2
AVERAGE	2.4	2	2.4	2.6	2

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1 NO CORELATION-0

**TEACHINGMETHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD)BlendedClassroom-  
EContent, Videos-  
Problem Solving-Group Discussion-Role  
ModellingQuiz-Seminar

**QUESTIONPAPERPATTERN-UG\***

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 3 or 4 or 5)	500	40	

**DISTRIBUTION OF QUESTIONS**

SECTION/U NIT	I	II	III	IV	V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
A	2	2	2	2	2	10
B	1	1	2	2	2	8
C	--	1	1	1	1	4
<b>Section C contains a compulsory Case study Question and that can be taken from UNIT II or III or IV or V</b>						

## COURSE PROFILE – SEMESTER- II

COURSE CODE	COURSE TITLE	CREDITS	HRS /WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
FOUNDATION	LANGUAGE II	3	4	60		40	60	100
FOUNDATION	FOUNDATION ENGLISH II	3	4	60		40	60	100
HC21/2C/AFG	ADVANCED FINANCIAL ACCOUNTING	4	6	90	2-4-0	40	60	100
HC21/2C/COL	COMMERCIAL LAW	4	5	75	3-2-0	40	60	100
HC21/2C/IRM	PRINCIPLES OF INSURANCE AND RISK MANAGEMENT	4	4	60	3-1-0	40	60	100
MA21/2C/OPT	OPTIMIZATION TECHNIQUES	4	5	75		40	60	100
PART- IV	VALUE EDUCATION	2	2	30	2-0-0	--	50	50
	<b>TOTAL</b>	<b>24</b>	<b>30</b>					

## SEMESTER – II

### ADVANCED FINANCIAL ACCOUNTING

**TOTAL HOURS: 90**

**CREDITS:4**

**COURSE CODE: HC21/2C/AFG**

**L-T-P: 2 -4- 0**

#### **COURSE OBJECTIVES:**

##### **To enable the students to**

1. Understand the concepts of Partnership relating to admission, retirement and death of a partner.
2. Familiarize with the procedures for dissolution of a firm and insolvency of partners.
3. Gain knowledge on computation of claims under Fire insurance accounts.
4. Prepare hire purchase system
5. Acquire knowledge on Investments Accounts.

#### **COURSE OUTLINE:**

##### **UNIT I**

Partnership Accounts - Limited liability partnership LLP ( Theory only) Admission, Retirement, Admission cum Retirement-Death of a Partner (excluding individual & joint life policies)- (22 hrs)

##### **UNIT II**

Dissolution- Insolvency of a partner-Garner Vs Murray -Insolvency of more than one and all partners-Piecemeal Distribution –Proportionate Capital Method and Maximum Loss method

(21hrs)

##### **UNIT III**

Insurance- Fire claims- Loss of stock– Abnormal Items-Average Clause- Claim for Loss of Profits.

(12hrs)

##### **UNIT IV**

Hire Purchase System- Introduction- Accounting Procedure for high value goods- Default and Repossession –Accounting treatment for goods of small value- Hire Purchase Trading Account-Debtors System-Stock and Debtors System

(21 hrs)

##### **UNIT V**

Investment Accounts-AS13 on Investments -Purchase and Sale of Investments- Cum Interest and Ex-Interest Quotation -Accounting treatment of Investments-Columnar Investments. (14 hrs)

THEORY:20% PROBLEMS:80%

## RECOMMENDED TEXTBOOK

1. Reddy T.S &Murthy.A,Financial Accounting,5TH Ed., Margham Publication 2007
2. Gupta .R.L & Gupta .V.K Financial Accounting,6thEd.,Sultan Chand &Sons,New Delhi, 2005

## REFERENCE BOOKS:

1. Jain .S.P &Narang .K.,Financial Accounting,4th Ed.,Kalyani Publishers, Ludhiana,1999
2. MaheshwariS.N., Suneel K Maheshwari and Sharad K Maheshwari, Financial Accounting, Vikas Publications
3. Shukla&Grewal,Advanced Accounting,15thEd.,Sultan Chand &Sons,New Delhi,2002
4. Thothadri.S&Nafeesa.S, Financial Accounting, Tata McGraw-Hill Publishing
5. TulsianP.C.FinancialAccounting,Pearson Education,2006

## SWAYAM/ MOOC/ NPTEL COURSE:

1. Financial Accounting by By C.S. Dr. Manish Sitlani , Devi Ahilya Viswavidyalaya, Indore
2. Financial Accounting by Mona Stephens, Faculty Lead, SHNU

## JOURNALS:

1. Journal of Finance and Accounting
2. Journal of Finance Report and Accounting
3. International Journal of Accounting and Finance
4. International Journal of Managerial and Financial Accounting
5. SSRN Financial Accounting E-Journal

## E-LEARNING RESOURCES:

1. <https://www.icmai.in/>
2. <https://www.accountingtools.com>
3. <https://www.icai-cds.org>
4. <https://www.corporatefinanceinstitute.com/>
5. <https://www.double-entry-bookkeeping.com/>

## COURSE OUTCOMES:

The students will be able to

CO Number	CO STATEMENT
CO 1	Explain the concepts of Partnership with respect to admission, retirement and death.
CO 2	Analyze the procedure for dissolution and insolvency.
CO 3	Prepare insurance accounts.
CO 4	Understand and apply the various aspects of hire purchase system
CO 5	Prepare Investment accounts

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	2	3	2
<b>CO2</b>	3	2	2	3	2
<b>CO3</b>	2	2	2	3	2
<b>CO4</b>	2	2	2	3	2
<b>CO5</b>	2	2	2	3	2
<b>AVERAGE</b>	2.4	2.2	2	3	2

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-LCD)

Problem Solving-Group Discussion-Quiz-

Seminar Peer Learning

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 2 or 4)	500	40	



**DISTRIBUTION OF MARKS**

SECTION/ UNIT	I		II		III		IV		V		Total
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
A	1	1	1	1	1	1	1	1	1	1	10
B	-	2	-	1	-	1	1	1	-	2	8
C	1	0	0	1	0	1	0	1	0	0	4

Section C contains a compulsory Case study Question and that can be taken from UNIT I or II or IV

## SEMESTER – II

### COMMERCIAL LAW

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: HC21/2C/COL**

**L-T-P: 3- 2- 0**

#### **COURSE OBJECTIVES:**

To enable the students to

1. Know with the fundamentals of Indian Contract Act 1872 and its provisions relating to contract, offer, acceptance, consideration and consent.
2. Learn the legality and performance of a contract, breach and discharge of a contract, and the remedies available for the same.
3. Learn the various aspects of Agency and delegation of authority.
4. Understand the concepts of Guarantee, indemnity, bailment and pledge.
5. Gain Knowledge on law relating to sale of goods, transfer of property and the rights of unpaid seller.

#### **COURSE OUTLINE:**

##### **UNIT I**

Introduction: The Indian Contract Act 1872- Meaning and definition of contract–Nature of contract – Essential elements of a valid contract- Classification of contracts- Offer and Acceptance – Meaning- Definition-Rules relating to offer-tenders-Types of offer-Acceptance: Meaning and definition-Who can acc - Legal rules as to acceptance- Communication of offer and acceptance- Revocation of offer and acceptance - Consideration-Meaning and definition-Legal rules relating to consideration-stranger to contract and consideration- Contracts without consideration – capacity to contract – Minors-Rules relating to agreements with minors - Persons of unsound mind-Free consent- Meaning and definition of free consent – Coercion-fraud- Misrepresentation - Difference between fraud and misrepresentation - Undue influence- Mistake - types of mistakes.

**(15 hrs)**

##### **UNIT II**

Legality of object – When is consideration or object unlawful? - Illegal agreements and agreements opposed to public policy-Void Agreements – Contingent contracts – Meaning and Definition- Rules regarding Contingent Contracts – Wagering Agreements - Performance of contract – Tender - Meaning and definition - Offer to perform - Contracts which need not be performed – Persons allowed to perform a contract - Devolution of joint rights and liabilities - Persons allowed to demand for the performance - Time and place of performance - Performance of reciprocal promises - Time as the essence of contract - Appropriation of payments - Assignment of contracts - Discharge of Contract – Meaning, Definitions – Modes of discharge of contracts - Remedies available for breach of contracts - Quasi contracts - Meaning and Definition - Types of Quasi Contracts.

**(23 hrs)**

##### **UNIT III**

Contract of Agency – Definition of principal and agent - Creation of agency- Classification of agents- Relationship between principal and agent- Rights and duties of principal - Relationship between the principal and third parties- – Delegation of authority – Personal liability of agent – Termination of agency.

**(10 Hrs)**

#### **UNIT IV**

Contract of Indemnity and Guarantee: Essential Features of contract of Indemnity-Distinction between indemnity and guarantee-Kinds of guarantee - Time of commencement of indemnifier's liability - Duties and liabilities of surety - Discharge of surety - Contract of Bailment and Pledge: Bailment: Meaning - Duties and rights of bailor and bailee - Difference between bailment and pledge - Rights and duties of pawn or and Pawnee.

**(15 Hrs)**

#### **UNIT V**

Sale of goods – Formation of Contract of Sale- Sale and hire purchase agreement - Sale and bailment - Sale and agreement to sell – Subject matter of contract of sale – Effect of destruction of goods - Document of title to goods- Price - stipulations to time - condition and warranties – Express and implied conditions in warranties - Caveat emptor - Transfer of property - Sale by non-owners – Exceptions - Delivery of goods - Rules as to delivery of goods- Rights and duties of the buyer - Unpaid seller - Rights of Unpaid seller – Remedies for Breach of contract of sale - Auction sales.

**(12 Hrs)**

#### **RECOMMENDED TEXTBOOKS:**

1. Kapoor.N.D , Elements of Mercantile Law, Sulthan Chand &Co.
2. Tulsian.P.C Business Laws, 2<sup>nd</sup> Ed, Tata Mcgraw Hill, New Delhi.

#### **REFERENCE BOOKS:**

1. Dr..Sreenivasan.M.R, 2005, Business Law 2<sup>nd</sup> Ed Margham Publication, Chennai.
2. Gogna Mercantile law,Sultanchand&Co.
3. Gulshan.S.S& G.K.Kapoor,2001,Business Laws 9<sup>th</sup> Ed New Age International, New Delhi.
4. Indian Contract Act, 1882. – Bare Act.
5. Krishnan Nair, Law of Contracts, Orient Longman Publishers.
6. Pillai.R.S.N and Bhagavathi, 2004, Business Law, 3<sup>rd</sup> Ed., S. Chand & Co., New Delhi.
7. Sale of goods Act, 1930. – Bare Act.

#### **JOURNALS:**

1. Journal of Business Law
2. Indian Business Law Journal
3. International Journal of Business Law
4. Journal of Business Law and Ethics ( JBLE)
5. International Journal of Business and Law Research

#### **E-LEARNING RESOURCES:**

<https://www.jusprudentia.com/><https://www.indiacode.nic.in>  
<https://www.incometaxindia.gov.in><https://legalserviceindia.com>  
<https://www.lawsombusiness.com/>

**COURSE OUTCOMES: The students will be able to**

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Analyse and understand the provisions of the Indian Contract Act and the elements that form the basic concept of a contract
CO 2	Analyze the Various aspects of contract .
CO 3	Apply their knowledge of Agency in business activities
CO 4	Understand the concepts of Indemnity, guarantee, bailment and pledge
CO 5	Explain the legal aspects relating to sale of goods

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	2	2	2	2
<b>CO2</b>	3	2	2	2	2
<b>CO3</b>	3	2	2	2	2
<b>CO4</b>	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2
<b>AVERAGE</b>	3	2	2.4	2	2

**KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0**

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)  
Blended Classroom-E Content,  
Videos-  
Problem Solving-Group Discussion-Role  
Modelling Quiz-Seminar

### QUESTION PAPER PATTERN

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 2)	500	40	

### DISTRIBUTION OF QUESTIONS

SECTION/ UNIT	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V	TOTAL
<b><u>SEC A</u></b>	2	2	2	2	2	10
<b><u>SEC B</u></b>	1	1	2	2	2	8
<b><u>SEC C</u></b>	1	1	1	-	1	4
* Section C contains a compulsory Case study Question and that can be taken from UNIT I or II						

**SEMESTER – II**  
**PRINCIPLES OF INSURANCE AND RISK MANAGEMENT**

**TOTAL HOURS: 60**  
**CREDITS: 4**

**COURSE CODE: HC21/2C/IRM**  
**LTP:3-1- 0**

**COURSE OBJECTIVES:**

**To enable the students to:**

1. Gain in-depth knowledge on the evolution of insurance, functions, nature and benefits of insurance to various groups and IRDA Regulations
2. Acquaint the students with Types and procedure for effecting Life Insurance policy.
3. Understand the Principles of Fire and Marine Insurance and the procedures for settlement of claims of these policies.
4. Get familiarized with Miscellaneous Insurance Policies.
5. Gain knowledge on Risk Management

**COURSE OUTLINE**

**UNIT-I**

Introduction:Insurance-Meaning-Definition–Nature-Functions-Classification-Principles-Role and Importance of Insurance- Double Insurance and Reinsurance-Evolution of Insurance Organisations-Role of IRDA Act 2002 (10 hrs)

**UNIT-II**

Life Insurance: meaning- Definition- Characteristics-Advantages- life vs nonlife Insurance- Scientific and Fundamental Principles of Life Insurance -Procedure for Effecting Life Insurance Life Insurance Products- Whole Life- Endowment-Term Insurance-Annuities-Pensions-Group Insurance- Risk or Underwriting of risk- types of Risk- sources –Methods- Life Insurance Premium setting-Mortality Table- meaning- features- types- Actuary- Meaning- Role of an Actuary in Life Insurance Company Assignment- Nomination-Claim Management-Surrender value. (15hrs)

**UNIT - III**

General Insurance: Fire Insurance- meaning- definition- Features- Scope- Procedure-Fire Policies-Payment of Claims-Average clause- Marine Insurance Policies- meaning- Types- Lloyd’s Association- Procedure- Premium Calculation- Factors to be considered for Rating- Rating of Hull, Cargo- Marine Loses-Procedure for payment of claim

**(15hrs)**

**UNIT IV**

Miscellaneous Insurance: Motor Vehicle Insurance- Fundamental Principles- types- procedure-Conditions Claim- Insurance Ombudsman- Burglary and Personal Accident Insurance- Health Insurance- Rural Insurance in India

**(10 hrs)**

**UNIT-V**

Risk Management: Definition of Risk- Features- Causes- Risk vs Uncertainty - Classification- Risk Management- Definition-Benefits-Risk management Process- Setting the objectives of risk Management- Risk Identification- Risk Impact Analysis- Risk Strategy. Third Party Administrator (TPA)- Meaning- Role and importance of TPA in Insurance Company.

**(10 hrs)**

### RECOMMENDED TEXT BOOKS:

1. George E. Rejda, Principles of Risk Management and Insurance, Prentice Hall Publications
2. Dr.Murthy, Principles and Practice of Insurance, Margham Publication.

### REFERENCE BOOKS:

1. AnandGanguly, Insurance Management, New Age International Publications.
2. BodlaB.S, M.C. Garg and K.P. Singh, Insurance – Fundamentals, Environment and Procedures, Deep & Deep Publications
3. Mishra M.N, Insurance Principles & Practice, S.Chand& Sons, New Delhi.
4. Srivatsava. D.C and ShashankSrivatsava , Indian Insurance Industry Transition and Prospects, New Century Publication.
5. Tripathi, Insurance Theory & Practice, Prentice hall of India, New Delhi

### SWAYAM/ MOOC/ NPTEL COURSE:

**Financial Analysis of Insurance Companies- Industry Overview -Edx**

### JOURNALS

1. IRDA Journal
2. Journal of Insurance and Risk Management
3. ICFAI Publications

### E-RESOURCES

1. <http://www.insuremagic.com>,
2. <http://www.irdai.gov.in>
3. <http://www.lifeinsurancewiz.com>
4. <http://www.insuranceinstituteofindia.com>
5. <http://www.policyholder.gov.in>
6. <https://sol.du.ac.in>
7. <https://www.insuranceinstituteofindia.com/>

### COURSE OUTCOMES:

**The student will be able to:**

CO Number	CO STATEMENT
CO 1	Gain knowledge on key concepts and IRDAI regulations.
CO 2	Learn the characteristics of life insurance; distinguish between the various classes of insurance and the procedures for effecting it.
CO 3	Explain the conditions and procedures of Fire and Marine insurance policies
CO 4	Discuss the conditions relating to the miscellaneous insurance policies.
CO 5	Know about the procedures for effecting Risk Management

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	2	2	2
<b>CO2</b>	3	3	2	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	3	3	1	2	2
<b>CO5</b>	3	2	2	2	2
<b>AVERAGE</b>	3	2.8	2	2.2	2.4

**KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0**

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos-Group Discussion-Role

Modelling Quiz-Seminar-Peer Learning-

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- At least one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2)	500	40	



**DISTRIBUTION OF QUESTIONS:**

<b>SECTION/UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>TOTAL</b>
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	10
B	1	2	2	2	1	8
C	1	1	1	-	1	4
<b>*Section C contains a compulsory Case study Question and that can be taken from UNIT II</b>						

### COURSE PROFILE – SEMESTER- III

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
HC21/3C/IBE	INTERNATIONAL BUSINESS ENVIRONMENT	4	4	60	3-1-0	40	60	100
HC21/3C/CAG	CORPORATE ACCOUNTING	4	5	75	3-2-0	40	60	100
HC21/3C/BST	BUSINESS STATISTICS	4	4	60	3-1-0	40	60	100
HC21/3C/ECG	ELEMENTS OF COST ACCOUNTING	4	5	75	3-2-0	40	60	100
HC21/3C/CMG	CONTEMPORARY MARKETING	4	5	75	3-2-0	40	60	100
BE21/3C/EAB	ECONOMIC ANALYSIS FOR BUSINESS	4	5	75		40	60	100
PART- IV	NON- MAJOR ELECTIVE	2	2	30		--	50	50
HC21/3I/IPR	INTERNSHIP	7						100
	<b>TOTAL</b>	<b>33</b>	<b>30</b>					

**SEMESTER III  
INTERNATIONAL BUSINESS ENVIRONMENT**

**Total Hours: 60  
Credits: 4**

**Course code: HC21/3C/IBE  
LTP: 3- 1- 0**

**Objectives**

**To enable the students to**

1. Gain knowledge on the various dimensions of the environment in which international business firms operate
2. Understand the formulation of strategy and the various approaches of internal analysis of an organization
3. Familiarize with foreign direct investment , MNCs ,globalization trade blocs and its implications on industrial sectors
4. Analyse various current issues on international trade ,wto agreements and other international organisations and its impact on India
5. Explain the concepts of business ethics corporate governance and corporate social responsibility and its implications on business

**COURSE OUTLINE**

**UNIT I**

Dimensions of International business environment- Economic, political, cultural, social, legal, demographic, governmental, technological, natural environment- -Balance of Trade- Balance of Payment-Theories of International trade environmental analysis- need, importance, approaches-ETOP and forecasting techniques.

**(10Hrs)**

**UNIT II**

Strategic management : formulation of strategy – tows matrix , BCG model , GE nine cell model- Organisational analysis- need, Approaches-SAP, SWOT Analysis-Porter’s Five Force model-GAP analysis.

**(10Hrs)**

**UNIT III**

Global environment- globalization – Rationale, significance, strategies for globalization, Foreign Trade Policy- MNCs- characteristics of MNC and models of MNC-Advantages& Disadvantages of MNCs , FDI in India- Meaning factors influencing FDI -Trade blocs –NAFTA,ASEAN, SAARC,EFTA, APEC, MERCOSUR, COMESA

**( 10Hrs)**

**UNIT IV**

Economic and business environment- agreements and current issues- WTO,TRIMS, and TRIPS,IPRS–concepts, features and requisites for registration of intellectual property, implications to India. Other international organisations-IMF, IBRD, IFC

**(15Hrs)**

**UNIT V**

Social environment – business and society- corporate social responsibility- Argument for and against corporate social responsibility-factors pressuring social responsiveness-barriers to social responsibility corporate governance- factors influencing corporate governance -mechanism for corporate governance Business Ethics- nature of ethics-sources of business ethics-unethical business practices-importance of ethics-ethical dilemmas –managing ethics in business

**(15Hrs)**

## RECOMMENDED TEXTBOOKS

1. Aswathappa.K, Essentials of business management, Himalaya Publishing House, Mumbai.
2. R.M Srivastava and SubhraVerma, Strategic Management , PHI learning Publisher.

## REFERENCE BOOKS:

1. Francis Cherunilam, International Business Environment, Himalaya Publishing House
1. Michael.V.P., Business policy and environment, S.Chand& Co. New Delhi.
2. Raj Agarwal, Business environment, Excel Publications, New Delhi.
4. Radha, Business environment, Prasadanna Publishers
5. SubbaRao, Introduction to International business, Himalaya Publishing House

## MOOC/SWAYAM/NPTEL Courses

International Business by prof J K Nayak, IIT Roorkee

## JOURNALS

1. International Journal of Environmental Policy and Decision Making
2. Journal of Business Administration and Policy Analysis
3. Business & The Environment: Journal & Articles

## E resources:

<https://www.Wto.org>

<https://www.Ipindia.nic.in>

<https://www.Mca.gov.in>

<https://Archive.India.gov.in>

<https://Planningcommission.gov.in>

## COURSE OUTCOMES:

The students will be able to

CO Number	CO STATEMENT
CO 1	Discuss how events and trends in the business environment affect business concerns in Indian scenario and globally
CO 2	Outline the importance of internal analysis for an organisation
CO 3	outline the various challenges faced by Indian business enterprises in the era of globalisation and with the entry of multinational companies
CO 4	Analyse and implicate the role of WTO agreements and other international organisations and their impact on Indian industries. Gain foundation knowledge on IPRS and registration of Intellectual property
CO 5	Relate the relevance of corporate governance and professional ethics for business firms.

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	2	3	2	2
<b>CO2</b>	3	2	3	2	2
<b>CO3</b>	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2
<b>AVERAGE</b>	3	2	3	2	2

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)  
 Flipped Learning/Blended Classroom-E Content,  
 Videos- Quiz-Seminar-  
 Peer Learning-

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1or 3 or 4 or 5)	500	40	

**DISTRIBUTION OF QUESTIONS:**

<b>SECTION/UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>TOTAL</b>
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	<b>10</b>
B	1	2	1	2	2	<b>8</b>
C	1	-	1	1	1	<b>4</b>
<b>*NOTE: Section C is a compulsory case study question and can be taken from Unit I or III or IV or V</b>						

**SEMESTER – III**  
**CORPORATE ACCOUNTING**

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: HC21/3C/CAG**  
**LTP: 3- 2 -0**

**COURSE OBJECTIVES:**

**To enable the student to:**

1. Gain a theoretical understanding and practical approach to accounting related to Issue of shares by the companies.
2. Comprehend knowledge on Issue and redemption of Debentures and preference shares.
3. Gain knowledge in the preparation of final accounts and various accounting procedures of the companies.
4. Get familiarized with Alteration and Reduction of Share Capital.
5. Understand and learn how to prepare Liquidator's Final Statement of Accounts.

**COURSE OUTLINE**

**UNIT I**

Issue of shares – Forfeiture and reissue of shares – lien of shares-Bonus shares- rights issue of shares, Employee stock option scheme-Buy back of shares-Underwriting of shares – Complete underwriting-partial underwriting-firm underwriting- Different classes of shares.  
(18 hrs)

**UNIT II**

Issue and – Types of debentures- Redemption of debentures –Methods of redemption Conversion Method-Buying own debentures from open market ( Ex-Interest, Cum-Interest Quotations- Sinking Fund Method-Insurance Policy Method-Redemption of Preference shares.  
(18 hrs)

**UNIT III**

Profits prior to incorporation – Final Accounts of Joint Stock Companies as per new guidelines of Schedule III – Legal requirements – Calculation of managerial remuneration.Components of financial statements – Uses of Financial statements – Financial Statement analysis – Objectives and techniques.  
(12 Hrs)

**UNIT IV**

Alteration of share capital –Meaning of Alteration, Accounting treatment-Reduction of share capital – Legal buy back of equity- Internal Reconstruction –Introduction, Meaning, Importance, Accounting entries - Surrender of shares-Preparation of Reconstructed balance sheet.

**(12 hrs)**

**UNIT V**

Liquidation – Meaning , Types, Statement of Affairs and Deficiency Account – Preparation of Liquidator's Final Statement of Account under Voluntary winding up, Order of payment, Liquidators Remuneration, calculation of preferential creditors, list of contributors, treatment of capital surplus, return of capital to shareholders having the same capital rights but different paid up capitals-Strike off process  
(15 hrs)

THEORY: 20% PROBLEMS:80%

**RECOMMENDED TEXTBOOKS:**

1. Gupta.R.LandRadhaswamy.M,Advanced Accountancy-II, Sultan Chand & Sons, New Delhi.
2. ReddyT.S&Murthy.A, Corporate Accounting, Margham Publications, Chennai.

**REFERENCE BOOKS:**

1. Arulanandam.M.A and Raman.K.S, Corporate Accounting, Himalaya Publishing House
2. Jain.S.P and Narang.K.L, Advanced Accounting, Kalyani Publications, Ludhiana.
3. Maheswari.S.N, Advanced Accountancy, Sultan Chand & Sons
4. Shukla.M.C and Grewal.T.S , Advanced Accountancy, Sultan Chand & Sons, New Delhi.
5. Study material of ICAI
6. Tulsian, PC, Corporate Accounting, Tata McGrew Hill Publications.

**JOURNALS**

1. Journal of Corporate accounting and Finance
2. International Journal of Corporate Finance and Accounting (IJCFA)
3. Journal of Corporate Accounting & Finance magazine
4. The Wall street journal
5. International Journal of Accounting and Taxation

**E RESOURCES**

1. <https://www.accounting.uda.edu>
2. <http://www.accounting.com>
3. <http://www.accountingcoach.com>
4. <https://edurev.in>
5. <https://www.icaew.com>

**COURSE OUTCOMES:**

**The students will be able to**

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Develop an understanding of conceptual framework on regulatory environment in which the companies are formed and gain knowledge on Issue of Shares and Debenture.
CO 2	Discuss accounting requirements for corporate groups and gain familiarity with the theory underlying the methods for redemption of Debentures and preference shares
CO 3	Demonstrate a thorough knowledge of relevant Accounting standards and the ability to apply them to solve practical problems in the Final accounts of the company.
CO 4	Develop knowledge on Alteration and Reduction of Share Capital
CO 5	Gain ability to prepare Liquidator's Final Statement of Accounts.



**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	2	3	2
<b>CO2</b>	3	3	2	3	2
<b>CO3</b>	2	3	2	3	1
<b>CO4</b>	2	3	2	3	2
<b>CO5</b>	2	3	2	1	3
<b>AVERAGE</b>	2.4	3	2	2.6	2

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk)

Quiz-Peer Learning- Problem solving

**QUESTION PAPER PATTERN-UG\***

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- At least one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 2 or 3 or 5)	500	40	

**DISTRIBUTION OF QUESTIONS:**

SECTION/UNIT	I		II		III		IV		V		TOTAL
	T	P	T	P	T	p	T	P	T	P	
A	1	1	1	1	-	2	1	1	1	1	10
B	1	1	-	1	-	1	-	2	-	2	8
C*	-	1	-	1	-	1	-	-	-	1	4

**\*Note: Section C contains a compulsory Case study Question and that can be taken from UNIT I or II or III or V**

## SEMESTER III

### BUSINESS STATISTICS

**TOTAL HOURS: 60**  
**CREDITS: 4**

**COURSE CODE: HC21/3C/BST**  
**L-T-P: 3- 1 -0**

#### **COURSE OBJECTIVES:**

##### **To enable the students to**

1. Acquire knowledge on basic concepts of statistics, graphs and diagrams
2. Compute mean deviation, standard deviation and central tendency
3. Enhance knowledge on correlation.
4. Understand Regression Analysis
5. Learn the concepts of Hypothesis testing.

#### **COURSE OUTLINE:**

##### **UNIT I**

Introduction – Meaning and Definition of statistics – presentation of data – diagrams (One dimensional and two dimensional only) and graphs **(10 hrs)**

##### **UNIT II**

Measures of central tendency – arithmetic mean – median – mode – measures of variation – quartile deviation – mean deviation – standard deviation and their co – efficient – Skewness **(15 hrs)**

##### **UNIT III**

Correlation –types of correlations - Karl Pearson and Spearman Rank correlation - coefficient of correlation and probable error - coefficient of correlation in long term changes and calculation of correlation in short term oscillations - Lag and lead in correlation. **(10 hrs)**

##### **UNIT IV**

Simple Regression Analysis - Comparison of Correlation and regression analysis, Regression lines, Regression equations - Regression equation in case of correlation table - Standard error of estimate. **(10 hrs)**

##### **UNIT V**

Testing of Hypothesis- Large Sample Tests- Significance of Difference between means ,standard deviation and proportions - Small Sample Tests-t test, F test- Non parametric test- chi square test- test of independence of attributes and test of homogeneity- ANOVA (One and Two way classification) **(15 hrs)**

20% THEORY AND 80% PROBLEM

**RECOMMENDED TEXTBOOKS:**

1. Gupta SP, Statistical Methods, Sulthan Chand & Sons, New Delhi
2. Vittal.P.R, Business statistics, Margham Publications

**REFERENCE BOOKS:**

1. Elhance.D.N, VeenaElhance&Aggarwal BM., Fundamentals of Statistics, KitabMahal agencies, Allahabad
2. Gupta.S.C and Indra Gupta, Business Statistics, 6th Ed., Himalaya Publishing House.
3. Srivastava SC &SangyaSrivatsava, Fundamentals of statistics, Anmol Publications Pvt Ltd, New Delhi
4. Sharma. J.K.,BusinessStatistics,Vikas Publications.
5. Dr. Thukral. J.K.,Business Statistics, TaxmannPublicationsPvt.Ltd, New Delhi.

**MOOC/ SWAYAM/NPTEL COURSE:**

1. **Probability and Statistics** By Prof. Somesh Kumar, IIT Kharagpur.
2. Business Statistics By Dr Manju S, Maharani's Women's Commerce and Management College, Mysore-570020

**JOURNALS:**

- Journal of Statistics Education
1. Journal of the American statistical Association
  2. Electronic Journal of Statistics
  3. Annals of Probability and Statistics
  4. International Journal of Statistics & Management Systems

**E-LEARNING RESOURCES:**

1. <https://www.stat.uci.edu>
2. <https://statisticsbyjim.com/>
3. <https://socialresearchmethods.net/>
4. <https://www.coconino.edu/>
5. <https://www.itl.nist.gov/>

**COURSE OUTCOMES:**

The students will be able to

CO Number	CO STATEMENT
CO 1	Apply the basic concepts of statistics, graphs and diagrams
CO 2	Compute mean deviation, standard deviation and central Tendency
CO 3	Analyse correlation in business applications
CO 4	Apply regression in business applications
CO 5	Explain various methods of Hypothesis.

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	1	2	2	2
<b>CO2</b>	2	3	2	3	3
<b>CO3</b>	2	2	2	3	3
<b>CO4</b>	2	3	2	3	3
<b>CO5</b>	2	1	2	1	3
<b>AVERAGE</b>	2.2	2	2	2.4	2.8

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

- Lecture (Chalk and Talk,LCD)
- Problem Solving-Group
- Discussion Quiz-Seminar
- Peer Learning
- Case study

**QUESTION PAPER PATTERN-UG\***

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 3 or 5)	500	40	

**Distribution of questions:**

SECTION / UNIT	I		II		III		IV		V		Total
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
<b>A</b>	2	-	1	1	1	1	1	1	1	1	10
<b>B</b>	1	-	-	2	-	1	-	2	-	2	8
<b>C</b>	1	-	-	1	-	1	-	-	-	1	4
<p><b>Section C contains a compulsory Case study Question and that can be taken from UNIT II or III or V</b></p>											

## SEMESTER III

### ELEMENTS OF COST ACCOUNTING

**TOTALHOURS: 75**

**COURSE CODE: HC21/3C/ECG**

**CREDITS:4**

**L-T-P:3-2-0**

**Objectives: To enable the students to**

1. Define the basic conceptual framework of cost accounting and estimate the different elements of cost to prepare tenders and Quotation.
2. Identify the economical and effective methods of Inventory management.
3. Understand the various components of labour cost in order to control Labour turnover
4. Learn the methods of apportionment and absorption of overheads.
5. Describe the use and implications of various modern methods of costing.

#### **COURSEOUTINE**

##### **UNIT-I**

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, scope, objectives, importance, advantages and limitations of Cost Accounting–Introduction to Cost Accounting Rules and Accounting Standard– Cost centre–Profit centre. Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations. **(12hrs)**

##### **UNIT-II**

Material Management and Stores Control – Purchase routine- Stock levels – Stock turnover ratio – Bin card – Stores ledger– Perpetual inventory system – ABC method of stock control –Material handling – Control of wastage, scrap, spoilage and defectives –Pricing of issues – FIFO, LIFO, HIFO, base stock, simple average, weighted average, standard price, inflated price and market price methods. **(18hrs)**

##### **UNIT-III**

Labour cost –Time card and job card – Overtime and idle time – Labour turnover –Methods of wage payment–Methods of incentive schemes. **(15hrs)**

##### **UNIT-IV**

Overheads–Factory, administration, selling and distribution–Classification– Allocation– Apportionment and absorption of factory overheads– Machine Hour Rate **(15hrs)**

##### **UNIT-V**

Meaning of Activity based costing – Cost drivers. Life cycle costing – Throughput costing – concept - Throughput Accounting Ratio – Target Costing – meaning - Target costing in service and manufacturing industries. Transfer Pricing- Performance analysis in non-profit organizations. **(15hrs)**

**THEORY 20% PROBLEMS 80%**

## RECOMMENDED BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons.
2. Reddy T.S. and Hari Prasad Reddy.Y, Cost Accounting, Margham Publications

## REFERENCE BOOKS

1. Jain S.P and NarangK..L, Cost Accounting, Kalyani Publishers.
2. Khan M.Yand Jain .PK., theory and Problems in cost accounting, Tata McGraw– Hill
3. Dr.Murthy. A and Dr.Guruswamy, Cost Accounting, Vijay Nichole Publications
4. Pillai R.S.N and Bagavathi,.V Cost Accounting, S.Chand.
5. Saxena .V.K and Vashist,C..D. Cost Accounting, Sultan Chand & Sons.
6. Edward J.Vanderbeck, Principles of Cost Accounting, South-Western Cengage Learning
7. William N. Lanen, Shannon W. Anderson and Michael W.Maher, Fundamentals of Cost Accounting,Mcgraw- Hill
8. Charles T.Horngren, SrikantM.Datar and Madhavv.Rajan, Cost Accounting a Managerial Emphasis 5<sup>th</sup> edition
9. Colin Drury, Management and cost Accounting, Cengage Learning 8<sup>th</sup> edition

## JOURNALS

1. The Management Accountant
2. International Journal of Cost Accounting Research
3. Cost accounting for Management Decisions

## E-LEARNING RESOURCES

<https://www.ilearnlot.com>  
<https://www.icwaimarf.com>  
<https://www.yourarticlelibrary.com>  
<https://www.accountingnotes.net>  
<https://icmai.in>

## SWAYAM/MOOC/NPTEL Courses

Cost Accounting by Prof.VaradrajBapat, IIT Bombay

### COURSE OUTCOMES:The students will be able to :

CO Number	CO STATEMENT
CO 1	Discuss the scope of cost accounting and Classify the direct and indirect costs and its implication in fixing the selling price of a product
CO 2	Assess the ideal quantity of levels of stock to be maintained and identify the appropriate method of pricing of material issues.
CO 3	Computation of Labour cost and ascertain the methods of wage payment to control Labour turnover.
CO 4	Prepare Cost data for allocation and apportionment of overheads and computation of Machine hour rate.
CO 5	Understands the relevance of modern methods of costing and application of Analytical skill to scrutinize ways of computing costs.



**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	2	2	3	2
CO3	2	2	3	3	2
CO4	2	2	3	2	2
CO5	2	2	3	2	2
<b>AVERAGE</b>	2.2	2	2.6	2.4	2

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)  
Blended Classroom-E Content,  
Videos- Problem Solving-Group  
Discussion- Quiz-Seminar

**QUESTION PAPER PATTERN-UG\***

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 3 or 4)	500	40	

SECTION /UNIT	I		II		III		IV		V		TOTAL
	T	P	T	P	T	P	T	P	T	P	
A	1	1	1	1	1	1	1	1	-	2	10
B	1	1	1	1	-	1	-	1	-	2	8
C	-	1	-	1	1	-	-	1	-	-	4
<b>Section C contains a compulsory Case study Question and that can be taken from UNIT II or III or IV</b>											

## SEMESTER III

### CONTEMPORARY MARKETING

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: HC21/3C/CMG**  
**L-T-P: 3- 2- 0**

#### **COURSE OBJECTIVES:**

##### **To enable the students to**

1. Acquire Knowledge about the various marketing concepts and marketing environment.
2. Understand the patterns of consumer behaviour, buying motives of consumers and the various aspects of Market segmentation.
3. Learn the various components of Marketing Mix and Product Mix, the process of New Products development and the life cycle of a product.
4. Understand the various aspects of pricing , promotion mix and marketing channels.
5. Understand the recent trends in Marketing.

#### **COURSE OUTLINE:**

##### **UNIT I**

Introduction: Evolution of Marketing concepts- Modern marketing concept – Product marketing – concept and characteristics- service marketing – Distinction between product and service marketing, Marketing Environment. **(10Hrs)**

##### **UNIT II**

Consumer Behaviour- factors, buying motives – Consumer buying decision process - Market Segmentation- bases for segmentation- targeting and positioning. **(15Hrs)**

##### **UNIT III**

Marketing Mix: Product- product mix, product line- product life cycle- new product development – Branding , types – Brand equity- building-strategy. Packaging. – kinds- labelling. **(16Hrs)**

##### **UNIT IV**

Pricing: factors – importance- bases- kinds. Promotion – objectives- promotion mix - Personal Selling –qualities of salesmen- steps in selling. Advertising-merits and demerits - Sales promotion- consumers, dealers and salesmen - Marketing Channels- Importance- types. Retailing - importance – formats. **(20Hrs)**

##### **UNIT V**

Recent trends in marketing – E – Tailing –Rural Marketing-Social Marketing – Green Marketing - Social media marketing- Influencer Marketing- Ethics in marketing - Marketing Models-B2C-B2B-C2C-C2B **(14 Hrs)**

## RECOMMENDED TEXTBOOKS:

1. Philip Kotler, Marketing Management (Millennium Edition) Prentice Hall of India (P) Ltd. New Delhi
2. Rajan Nair & Gupta.C.B, Marketing Management, Sultan Chand

## REFERENCE BOOKS:

1. Bagavathi and Pillai, Marketing, S.Chand & Co Ltd
2. Boyd Walker, Marketing Management McGraw Hill, 2002
3. Geoff Lancaster, Frank Withey & Ruth Ashford, Marketing Fundamentals –The Official CIM Course Book
4. Implementation and Control: The Indian Context Macmillan India Ltd. -1990
5. Ramaswamy.V.S and S. Namakumari – Marketing Management Planning
6. Stanton William J and Fitrellecharle – Fundamentals of Marketing – MC Graw Hill

## JOURNALS:

1. Indian Journal of Marketing
2. Journal of Marketing Research
3. International Journal of Research in Marketing
4. International Journal of Marketing Studies
5. International Journal of Marketing Management

## E-LEARNING RESOURCES:

<http://www.consumerpsychologist.com>  
<https://www.marketingmix.co.uk>  
<https://www.lumenlearning.com>  
<http://www.college.cengage.com>  
<https://www.managementstudyguide.com>

## MOOC/NPTEL/SWAYAM

Introduction to Marketing Essentials by By Prof. Zillur Rahman | IIT Roorkee  
Consumer behaviour by Dr.MamtaBrahmbatt, B.K School of Professional studies and management,Gujrat

## COURSE OUTCOMES: the students will be able to

CO Number	CO STATEMENT
CO 1	Demonstrate strong understanding of marketing and its function
CO 2	Compare and assess the current marketing trends and emerging ones
CO 3	Analyze and explain the patterns of consumer behavior
CO 4	Identify the newer pricing techniques
CO 5	Understand and evaluate the ethics and its issues in marketing

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	1
CO2	3	3	3	2	3
CO3	3	3	2	2	3
CO4	3	3	3	2	3
CO5	3	3	3	2	3
<b>AVERAGE</b>	3	3	2.6	2	2.6

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)  
 Blended Classroom-E Content,  
 Videos- Group Discussion-Role  
 Modelling Quiz-Seminar  
 Case study

**QUESTION PAPER PATTERN-**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 2 or 3 or 4)	500	40	

**DISTRIBUTION OF QUESTIONS:**

<b>SECTION/UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>TOTAL</b>
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	10
B	1	2	2	2	1	8
C	1	1	1	1	-	4
<ul style="list-style-type: none"><li>• Section C contains a compulsory Case study Question and that can be taken from Unit I or II or III or IV</li></ul>						

## SEMESTER III

### SERVICE MARKETING (Offered to Other Departments)

**TOTAL HOURS: 30**  
**CREDITS: 2**

**COURSE CODE: HC21/2N/SMT**  
**LTP: 2-0-0**

#### **COURSE OBJECTIVES:**

##### **To enable the students to:**

1. Gain knowledge on the growth and Concept of services
2. Gain knowledge on the characteristics and significance of service.
3. Understand the characteristics and importance of service mix.

#### **UNIT 1 INTRODUCTION**

Evolution and the growth of the service sector- activities coming under services- Reasons for the growth of service sector- Concept of Service: meaning and definition of service- Components of Service- Characteristics of service - Difference between Goods and Services in marketing- Comparison between services and Goods.

(10 Hrs)

#### **UNIT 2**

Service Environment- Service Delivery- Classification of Service-impact of social environment on the growth of services marketing-significance of services marketing-type of relationship a service organisation should have with customers.

(10 Hrs)

#### **UNIT 3**

Service Marketing Mix: Meaning- Definition- Characteristics- Service product- Price-Promotion- place- People- Physical evidence and processes.

(10 Hrs)

#### **RECOMMENDED TEXTBOOKS:**

1. L.Natrajan, Service Marketing, Margam Publications
2. VasantiVenugopal and Raghu V.N, Services Marketing, Himalaya Publishing House

#### **REFERENCE BOOKS:**

1. Jochenwirtz, Christopher lovelock, Services Marketing, JayantaCHatterjee, 8th edition, Pearson Publication
2. K.RamaMohana Rao, Services marketing, 2nd Edition, Pearson
3. S P Mathur and NishuMathur, Service Marketing , 1st edition ,New age international publishers.
4. Dr.K.Karunakaran, Services marketing (texts and cases in indian context),Himlaya publishing house

#### **JOURNALS:**

Journal of services marketing , Emerald publishing  
Service marketing quarterly  
Journal of professional services marketing

#### **E-LEARNING RESOURCES:**

<https://www.slideshare.net>  
<https://www.yourarticlelibrary.com>  
<https://www.managementstudyguide.com>

**MOOC/SWAYAM/NPTEL Courses**

Service marketing : Integrating people, technology and strategy by Prof. Zillur Rahman IIT Roorkee

**COURSE OUTCOMES: The students will be able to**

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Analyse the concept of service and its significance in marketing
CO 2	apply their knowledge on services in business
CO 3	Design a service product in coporating the marketing mix

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	2	2	2	2
<b>CO2</b>	3	2	2	2	2
<b>CO3</b>	3	2	2	2	2
<b>AVERAGE</b>	1.8	1.2	1.2	1.2	1.2

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-  
LCD) Quiz-Seminar

**QUESTION PAPER PATTERN**

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>
<b>K1, K2</b>	<b>A-10/12X5 marks</b>	<b>150</b>	<b>50</b>	<b>50</b>

**NOTE:**

Passing minimum for this paper will be as mentioned in the regulations applicable for the respective degree to which the student belongs.



## COURSE PROFILE – SEMESTER- IV

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
HC21/4C/SAS	SPECIAL ACCOUNTS	4	6	90	2-4-0	40	60	100
HC21/4C/RHY	RESEARCH METHODOLOGY	4	4	60	3-1-0	40	60	100
HC21/4C/CTS	COSTING METHODS AND TECHNIQUES	4	5	75	3-2-0	40	60	100
HC21/4C/FLS	FINANCIAL MARKETS AND SERVICES	4	4	60	3-1-0	40	60	100
HC21/4C/CAB	COMPUTER APPLICATION IN BUSINESS	4	4	60	2-2-0	40	60	100
PART- IV	NON-MAJOR ELECTIVE	2	2	30		--	50	50
	TOTAL	26	30					

**SEMESTER – IV**  
**SPECIAL ACCOUNTS**

**TOTAL HOURS: 90**  
**CREDITS:4**

**COURSE CODE: HC21/4C/SAS**  
**L-T-P: 2- 4 -0**

**COURSE OBJECTIVES: To enable the students to:**

1. Understand the concept of valuation of shares and the various methods involved.
2. Understand the concept of mergers, and Amalgamations.
3. Understand the concept of Holding Companies.
4. Learn the concept of Banking Company, Life insurance and General Insurance Companies.
5. Acquire knowledge on Inflation Accounting and Human Resource Accounting.

**COURSE OUTLINE:**

**UNIT I**

Valuation of Goodwill- meaning of Goodwill-Need for Valuation of Goodwill- Factors Affecting Valuation of Goodwill-Methods of Valuation- average Profit method- super Profit Method- Annuity Method- Capitalization Method- Valuation of shares- Need for valuation- Net Assets Method- Yield Method- Fair Value Method. **(20 hrs)**

**UNIT II**

Accounting for Mergers and Amalgamation as per INDAS 103- Amalgamation and External Reconstruction- Purchase Consideration- Computation of Purchase Consideration- Methods of Accounting- Inter Company Owings- Inter Company Holdings-Absorption – De-Mergers (Introduction) **(20 hrs)**

**UNIT III**

Meaning of Holding and Subsidiary Company- Consolidation of Balance Sheet of Holding and Subsidiary Company- Calculation of Cost of Control- Minority Interest- Treatment of Unrealized Profit of stock and Assets- Revaluation of Assets and Liabilities- Inter Company Owing- Preference shares- Issue of Bonus Shares- Proposed Dividend- Preparation of Consolidated balance sheet with one subsidiary company **(20 hrs)**

**UNIT IV**

Banking Company Accounts-Preparation of Profit and loss Account-Balance sheet- Insurance Company Accounts – Life Insurance and General Insurance under IRDAI 2002- Preparation of Final Accounts of Insurance Companies- Preparation of Final Account-Revenue Account- Profit and Loss Account- Balance sheet. **(20 hrs)**

**UNIT V**

Accounting for price level changes- Introduction to Inflation Accounting- meaning- Limitation of Historical Accounting- Objective- Advantages and limitations- methods of Inflation Accounting- Human Resource Accounting- Objectives- Valuation- Cost Based- Value Based-Recording and Presenting in Financial Statement **(10hrs)**

THEORY:20% PROBLEMS:80%

**RECOMMENDED TEXTBOOKS:**

1. Reddy.T.S & Murthy.A ,2006, Corporate Accounting,5<sup>th</sup>Ed.,MarghamPublications,Chennai
2. Jain.S.PandNarang.K.L. Corporate Accounting, Kalyani Publishers

**REFERENCE BOOKS:**

1. Arulanandam.M.A and K.S.Raman.K.S Corporate Accounting,Himalaya Publishing House
2. Gupta.R.L and M. Radhaswamy.M Advanced Accounting, Sultan Chand
3. Maheswari.S.N Advanced Accountancy, Sultan Chand Publications. \_
4. Shukla.M.C and T.S. Grewal.T.S , Advanced Accounting, S.Chand Publications
5. Tulsian, PC, (2010) Corporate Accounting, Tata McGrew Hill Publications

**JOURNALS:**

1. International Journal of Accounting and Taxation
2. Journal of Corporate accounting and Finance
3. International Journal of Corporate Finance and Accounting (IJCFA)
4. Journal of Corporate Accounting & Finance magazine
5. The Wall street journal

**E- RESOURCES:**

<https://www.accountingnotes.nt>  
<https://edupristine.com>  
<https://corporatefinanceinstitute.com>  
<https://svtution.org>  
<https://oreilly.com>

**COURSE OUTCOMES: The students will be able to:**

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Analyse and use the different techniques for the valuation of shares
CO 2	Compare, analyze and understand the concepts of Mergers and Amalgamation
CO 3	Apply their knowledge of accounting treatment and transaction for Holding companies.
CO 4	Use the techniques of preparing P&L and balance sheet for banking and Insurance companies
CO 5	Exhibit strong understanding of the concepts of Inflation Accounting and Human Resource Accounting

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	2	3	2
<b>CO2</b>	3	3	3	3	2
<b>CO3</b>	3	3	3	3	2
<b>CO4</b>	2	1	3	3	3
<b>CO5</b>	3	1	3	3	3
<b>AVERAGE</b>	2.8	2.2	2.8	3	2.4

**KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0**

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD) Blended Classroom-E  
Content, Videos Problem Solving  
Quiz-Seminar

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- At least one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 2 or 3 or 4)	500	40	

**DISTRIBUTION OF QUESTIONS:**

SECTION/UNIT	I		II		III		IV		V		TOTAL
	T	P	T	P	T	p	T	P	T	P	
A	1	1	-	2	-	2	1	1	1	1	10
B	1	1	-	1	1	1	-	1	-	2	8
C*	-	1	-	1		1	-	1	-	-	4
<b>*Note: Section C contains a compulsory Case study Question and that can be taken from UNIT I or II or III or IV</b>											

## SEMESTER – IV

### RESEARCH METHODOLOGY

**TOTAL HOURS: 60**  
**CREDITS: 4**

**COURSE CODE: HC21/4C/RHY**  
**LTP : 3- 1- 0**

#### **COURSE OBJECTIVES:**

To enable the students to:

1. Understand the relevance of various concepts in research.
2. Know the preparation of literature review and different scaling techniques.
3. know the various methods of data collection and its utilisation
4. Understand the usage of various sampling techniques.
5. Organize and conduct research project in various fields of commerce.

#### **COURSE OUTLINE**

##### **UNIT-I**

Introduction to research methodology- meaning - purpose- Types of Research, - Research Process- Problems faced by researchers in India- Steps in selection and formulation of a research problem- Qualities of a Good Researcher- Research Design: Concepts, Types (Descriptive, Correlation, Experimental, Diagnostic, Explanatory). **(14Hrs)**

##### **UNIT-II**

Literature review – Sources – Citation – Different types of Literature-Process of Literature Review- APA format -Measurement and scaling techniques- Classification of measurement Scales-Goodness of Measurement Scales-Sources of Error in measurement **(10 Hrs)**

##### **UNIT-III**

Data collection- Meaning- Types of Data- Difference between Experiment and Survey- Methods of Data Collection : methods of Collecting Primary Data – other methods of data collection-projective techniques - methods of collecting Secondary data. **(13 Hrs)**

##### **UNIT-IV**

Sampling and Methods of Sampling-Non Probability methods- Judgement, Convenience and Quota Sampling and Probability Sampling Methods –Simple sampling and Restricted Random sampling- Stratified, Systematic and Cluster. **(12 Hrs)**

##### **UNIT V**

Interpretation and Report Writing- Meaning- Techniques- Significance- Steps in Report Writing – Types of Reports - Layout of a Research Report – Mechanics of writing a research report- Precautions to be taken for writing a research report- Oral Presentation

**(11 Hrs)**

## RECOMMENDED TEXTBOOKS

1. C.R.Kothari& Gaurav Garg, Research Methodology,New Age International Publishers
2. Dr. Ravi Lochan, Research Methodology, Margham Publications.

## REFERENCE BOOKS

1. Elhance.D.N, VeenaElhance&Aggarwal B.M., Fundamentals of Statistics ,KitabMahal Agencies, Allahabad
2. Nandagopal . R, RajanArul .K ,Vivek . N,Research Methods in Business , Excel Books.
- 3.Dr. Ranganathan and Dr.Krishnaswamy , Research Methodology, Himalaya Publications
- 4.Srivastava S.C &SangyaSrivastava, Fundamentals of Statistics, Anmol Publications PvtLtd,New Delhi.
5. Vital.P.R, Business statisticsMargham Publications

## JOURNAL

1. Journal on Research Methodology
2. International Journal of Social Research Methodology
3. Journal of Research Methods and Methodological Issues
4. Journal of Survey Statistics and Methodology

## MOOC/SWAYAM/NPTEL Courses

Business Research Methods by Dr.G.Parameshwari, Department of Commerce, PES college of science Arts and commerce, Mandya,Karnataka

## E RESOURCES

1. <https://www.questionpro.com/blog/what-is-research/>
2. <https://www.questionpro.com/blog/research-design/>
3. <http://www.fao.org/3/w3241e/w3241e04.htm>
4. <https://bbamantra.com/methods-of-data-collection-primary-and-secondary-data/>
5. <https://www.google.com/amp/s/www.questionpro.com/blog/types-of-sampling-for-social-research/>

## COURSE OUTCOMES:

Students will be able to :

CO Number	CO STATEMENT
CO 1	Identify the overall process of designing a research study from its inception to its report.
CO 2	Prepare comprehensive literature review for the study.
CO 3	Compare the link between quantitative research questions and data collection and how research questions are operationalized in educational practice and to know the steps involved in qualitative data collection.
CO 4	Know the various types of quantitative sampling and select the most appropriate methods to use.
CO 5	Construct a coherent research proposal that includes an abstract, introduction, literature review, research questions, ethical considerations, and methodology.

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	2	1	2	2
<b>CO2</b>	2	1	2	2	3
<b>CO3</b>	2	2	3	2	2
<b>CO4</b>	3	3	2	2	3
<b>CO5</b>	3	2	2	2	3
<b>AVERAGE</b>	2.6	2	2	2	2.6

**KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0**

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD) Quiz  
Seminar

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 3 or 4)	500	40	



**DISTRIBUTION OF QUESTIONS:**

<b>SECTION/UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>TOTAL</b>
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	10
B	2	1	2	2	1	8
C	1	-	1	1	1	4
<b>Section C contains a compulsory Case study Question and that can be taken from UNIT I or III or IV</b>						

**SEMESTER – IV**  
**COSTING METHODS AND TECHNIQUES**

TOTAL HOURS: 75  
CREDITS: 4

COURSE CODE: HC21/4C/CTS  
LTP: 3 -2 -0

**Objectives:**

**To enable the students to:**

1. Describe the different methods and techniques of costing.
2. Analyze information relating to profit or loss arising out of specific Job/Batch/Contract.
3. Ascertain and control operating cost in various service industries.
4. Account for process losses and other costs to calculate the accurate price of the product.
5. Understand the meaning and significance of variance analysis.

**COURSE OUTLINE**

**UNIT I**

Reconciliation of Cost and Financial Accounts – Importance – Need – Procedure for reconciliation. **(8 hrs)**

**UNIT II**

Job Costing – Batch costing – Contract costing – Concepts, difference - Profit or loss on contract- Escalation clause – Practical problems  
**(15 hrs)**

**UNIT III**

Operating costing – Transport costing – Cost units - Transport costing procedure- Costing for Cinema Theatres- Costing for Lodging Houses- Powerhouse costing(12 hrs)

**UNIT IV**

Process Costing – Features – Advantages – Limitations- Process losses- Equivalent units (excluding inter process profits) – Process Accounts – Joint and By Products Costing – Apportionment of Joint Costs **(18 hrs)**

**UNIT V**

Standard Costing and Variance Analysis: Meaning of Standard cost-significance of variance analysis, Analysis of Cost Variances - Material, Labour, Overheads and Sales Variances.

**(22 hrs)**

THEORY 20% PROBLEMS 80%

## RECOMMENDED BOOKS

1. Jain S.P and Narang K.L, Cost Accounting, Kalyani Publishers
2. Reddy T.S. and Hari Prasad Reddy Y, Cost Accounting, Margham Publications

## REFERENCE BOOKS

1. Dr.Maheswari.S.N., Principles of Cost Accounting, Sultan Chand & Sons
2. Dr.MurthyAandDr.Guruswamy, Cost Accounting, Vijay Nichole Publications
3. Khan M.Yand Jain .PK., theory and Problems in cost accounting, Tata McGraw– Hill
4. Pillai R.S.N and Bagavathi,.V Cost Accounting, S.Chand.
5. Saxena .V.K and Vashist,C.D. Cost Accounting, Sultan Chand & Sons.

## JOURNALS

1. The Management Accountant
2. International Journal of Cost Accounting
3. Journal of Cost Accounting Research
4. Cost accounting for Management Decisions

## E- LEARNING RESOURCES

<http://www.yourarticlelibrary.com>

<http://www.futureaccountant.com>

<http://www.playaccounting.com>

<http://content.inflibnet.ac.in>

<http://icmail.in>

## COURSE OUTCOMES: Students will be able to :

CO Number	CO STATEMENT
CO 1	Reconcile the profits of cost and financial accounts and finding out the reason for disagreement
CO 2	Assess cost and profit of each job/Batch/Contract separately to find out which is more profitable.
CO 3	Compare costs and revenue of different vehicles owned or hired to provide services catering to the needs of different industries.
CO 4	Determine the allocation of manufacturing costs of a product for each stage of process during a given period
CO 5	Compare Standards and analyze variances to take corrective decisions in case of deviations.

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	1	1	1	1
CO2	3	3	2	2	3
CO3	2	2	3	2	2
CO4	2	2	2	2	2
CO5	2	2	3	3	2
AVERAGE	2.4	2	2.2	2	2

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD) Blended Classroom-E  
Content, Videos Problem Solving-  
Group Discussion Quiz-Seminar

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 3 or 4)	500	40	

**DISTRIBUTION OF QUESTIONS**

SECTION/UNIT	I		II		III		IV		V		TOTAL
	T	P	T	P	T	P	T	P	T	P	
A	1	1	1	1	1	1	1	1	1	1	10
B	-	1	-	2	-	1	1	1	1	1	8
C*	-	-	-	1	-	1	-	1	1	-	4
*Section C contains a compulsory Case study Question and that can be taken from UNIT II or III or IV											

## SEMESTER – IV

### FINANCIAL MARKETS AND SERVICES

**Total Hours: 60**

**Credits: 4**

**Course code: HC21/4C/FLS**

**LTP: 3 -1- 0**

#### **Objectives:**

**To enable the students to**

1. Gain an insight into the role of financial markets.
2. Gain a basic understanding of financial intermediaries and the role of regulatory authorities.
3. Familiarize with the method of trading in stock exchange
4. Explain the various financial services such as Hire purchase, Leasing, venture capital and mutual funds
5. Evaluate the role of credit rating agencies

#### **COURSE OUTLINE**

##### **UNIT I**

Financial markets – An overview. Money market – Definition, Characteristics, importance, sub markets- Call money market, commercial paper market, Commercial bill market, Certificate of Deposit market, Treasury bill market, Gilt- Edged securities market. (10Hrs)

##### **UNIT II**

Capital Market- An Overview- New Issues Market- Meaning, Methods of marketing securities, Intermediaries, SEBI Guidelines for Listed and Unlisted Companies- financial sector reforms (10 hrs)

##### **UNIT III**

Secondary Market- Meaning, Features, History of Stock Exchanges – NSE, BSE- Indian companies listed in foreign stock exchange- Regulation of Stock Exchanges, Trading System – online trading – DEMAT Accounts.

Mechanics for Settlement, NIM and Secondary Market- An interface, Concepts of Derivatives and Futures, Recent Developments-Depositories-role of NSDL and CDSL

(10 hrs)

##### **UNIT IV**

Financial Services: Merchant Banking- Definition, Functions. Leasing – Definition, Characteristics, Types of Lease, Myths about leasing, Participants, Leasing process, Advantages and Limitations of Lease Financing. Hire Purchase- Definition, Rights of Hirer, Rate of interest and Calculation, Lease Financing vs. Hire Purchase Financing- Factoring- Modes of Factoring arrangement

(15 hrs)

##### **UNIT V**

Financial Services: Mutual Funds- Definition, Schemes, Mechanics of Mutual Fund Operations, Functions of AMC, factoring- modes of factoring arrangement SEBI requirements for AMC, Tracking Performance. Credit Rating- Definition, Origin, Features, Advantages, Methodology. Venture Capital – Meaning, Features, Origin and Growth, Stages of Venture Capital Financing, Criteria for Analysing Proposals, Nurturing Methods, Compensation, Methods of Exit.

(15 Hrs)

**RECOMMENDED BOOKS:**

1. Gordon.E&Natrajan.K, Financial Markets and Services, Himalaya Publishing house.
2. Dr. Gurusamy.S Financial Services Vijay Nichole Imprints Pvt., Ltd

**REFERENCE BOOKS:**

1. Bhalla.V.K., Management of Financial Services, Anmol Publications Pvt Ltd.
2. Bhalla.V.K, Investment Management, S. Chand.
3. Bhole.L.M, Financial Institutions and Markets, Tata McGraw Hill.
4. Dr.Gurusamy.S, Financial Institutions and Markets. Vijay Nichole Imprints Pvt., Ltd.
5. Khan.M.Y. Indian Financial System, Tata McGraw Hill
6. Dr.Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
7. Rustagi.R.P, Investment Management, Sultan Chand & Sons.
8. Dr.Santhanam, Financial Services. Margham Publications.

**MOOC/SWAYAM/NPTEL Courses**

Financial Institution and Market by Prof .JitendraMahakund, IIT Karagpur

**JOURNALS**

1. Journal of Financial Markets
2. International Journal of Financial Markets and Derivatives
3. Journal of Financial Markets Research
4. Financial Markets and Portfolio Management

**COURSE OUTCOME:**

**The students will be able to:**

CO Number	CO STATEMENT
CO 1	Discuss the functions of financial markets
CO 2	Distinguish the various financial instruments and intermediaries and analyse the role of regulatory authorities in financial markets
CO 3	Explain the various methods of trading in stock exchange
CO 4	Evaluate the differences between various financial services such as hire purchase , leasing ,factoring , venture capital financing , leasing and mutual funds
CO 5	Explain the functions of credit rating agencies

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	2
CO2	3	3	2	2	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2
AVERAGE	3	3	2	2	2

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)  
 Flipped Learning/Blended Classroom-E Content,  
 Videos- Quiz-Seminar  
 Peer Learning-

**E resources:**

<http://Sebi.gov.in><http://Nseindia.com>  
<http://Rbi.org.in><http://Bseindia.com>  
<http://Dea.gov.in>

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 2 or 4 or 5)	500	40	

**DISTRIBUTION OF QUESTIONS:**

SECTION/UNIT	I	II	III	IV	V	TOTAL
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	10
B	1	1	2	2	2	8
C	1	1	-	1	1	4

• Section C contains a compulsory Case study Question and that can be taken from Unit I or II or IV or V

## SEMESTER V

### COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL ONLY)

**TOTAL HOURS: 60**  
**CREDITS: 4**

**COURSE CODE: HC21/4C/CAB**  
**L-T-P: 2- 2 -0**

#### **COURSE OBJECTIVES:**

**To enable the students to :**

1. Apply MS Excel
2. Get familiarized with SPSS for research purposes.
3. Devise computerized accounts of a business concern with the help of Tally9 package. Prepare stock group, category and items.
4. Prepare various reports in Tally.
5. Acquire knowledge on R Language.

#### **COURSE OUTLINE:**

##### UNIT I

MS Excel: Data – Sort, Filter, Subtotal, Validate. Functions in Excel: Goal Seek; Scenario; What-if-analysis – Charts – V – Lookup, H – Look up, Pivot table, Hyper link, Macros and String function **(15 hrs)**

##### UNIT II

SPSS: Introduction – Descriptive Statistics - Correlation- Regression- Hypothesis Testing – t test- ANOVA - Chi-Square test – Charts & Graphs. **(10 hrs)**

##### UNIT III

Tally Package: Features of Tally9 (ERP) - Configuration of Tally; Company Information- Accounting Information- Ledgers - Voucher Entries – Budgets - cost centres and cost categories.

Tally Package: Inventory Information – stock groups, stock categories, stock items, unit of measures **(10 hrs)**

##### UNIT IV

Tally Package: Reports – Bank Reconciliation Statement – Trial Balance Generation – Financial Statements Generation – Ratio Analysis – Budget / Variance Analysis – Export Data Files to Excel. **(10 hrs)**

##### UNIT V

R Language: Introduction & Basics of R – How to download & Install R Studio ( Anaconda) - Basic arithmetic operations - Basic arithmetic functions - Assigning values to variables - Basic data types: numeric, character and logical – Vectors - Matrices – Factors - Data frames – Lists – conditional statements and Functions – Import data into R – Export data from R .

**(15 hrs)**



## RECOMMENDED TEXTBOOKS:

1. Computer Applications in Business and Management, Ananthi Sheshasaayee and Sheshasaayee.
2. SPSS 17.0 for Researchers, Dr. SL Gupta and Hitesh Gupta, International book house Pvt Ltd.

## REFERENCE BOOKS:

1. Computer Applications In Business and Management, AnanthiSheshasaayee, Sheshasaayee.
2. Excel Spreadsheet, KiranGurbani, Himalaya Publishers.
3. Tally ERP9, Dr. P.Rizwan Ahmed, Margham Publications.
4. Kapoor.V.K, Introduction to Computers and Information System, Sultan Chand & Sons, New Delhi
5. SPSS for you, A.Rajathi&P.Chandran, MJP Publishers

## E RESOURCES

1. <https://www.online-tech-tips.com/ms-office-tips/microsoft-excel-basics-tutorial-learning-how-to-use-excel/>
2. <https://www.ibm.com/in-en/products/spss-statistics>
3. <http://spss.co.in>
4. [https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display\\_Reports.htm](https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Reports.htm)
5. [https://help.tallysolutions.com/article/Tally.ERP9/Advanced\\_Features/Advanced\\_Accounting\\_Features/C\\_Catg.htm](https://help.tallysolutions.com/article/Tally.ERP9/Advanced_Features/Advanced_Accounting_Features/C_Catg.htm)
5. [www.w3school.com/r/](http://www.w3school.com/r/)
6. <http://www.guru99.com/r-tutorial>

## COURSE OUTCOMES:

The students will be able to:

CO Number	CO STATEMENT
CO 1	Explain the various concepts in excel
CO 2	Apply the various tools in SPSS
CO 3	Use various accounting techniques in Tally. Compile stock groups, categories and items in Tally.
CO 4	Prepare various reports
CO 5	Understand the R programming.

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	2	2	3	3
CO2	2	2	2	3	3
CO3	2	2	2	3	3
CO4	2	2	2	3	3
CO5	2	2	2	3	3
AVERAGE	2	2	2	3	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-  
2WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD) Peer Learning

**QUESTION PAPER PATTERN**

<b>Knowledge Level</b>	<b>Section</b>	<b>Special Instructions if any</b>	<b>Total</b>
	<b>A-4X25 marks</b>	1 Compulsory Question from Tally Internal Choice: 3 questions to be answered out of 4 questions covering all the five units	<b>100</b>

## SEMESTER IV

### PRINCIPLES OF ACCOUNTING (Offered to Other Departments)

**TOTAL HOURS: 30**  
**CREDITS: 2**

**COURSE CODE: HC21/2N/PAC**  
**LTP:2 -0- 0**

#### **Objectives:**

To enable the students to :

1. Understand the basic concepts of accounting
2. Prepare basic journal entries and Ledger
3. Develop knowledge about sole trading concerns and its transactions

#### **COURSE OUTLINE**

##### **UNIT I:**

Introduction-Meaning and scope of accounting-Basic Accounting Concepts and Conventions-Objectives of accounting-Methods of accounting-Accounting transactions- Double entry book keeping **(10 hrs)**

##### **UNIT II:**

Journal-Ledger- Preparation of Trial Balance **(10hrs)**

##### **UNIT: III:**

Preparation of Final Accounts of Sole Trading Concerns **(10 hrs)**

#### **RECOMMENDED TEXTBOOKS:**

1. Thothadri.S&Nafeesa.S, Financial Accounting, Tata McGraw-Hill Publishing
2. Maheshwari.S.N, Suneel K Maheshwari and Sharad K Maheshwari, Financial Accounting, Vikas Publications.

#### **REFERENCE BOOKS:**

1. Gupta .R.L & Gupta .V.K,2005, Financial Accounting,6<sup>th</sup>Ed.,Sultan Chand &Sons,New Delhi.
2. Reddy T.S & A.Murthy,2007,Financial Accounting,5<sup>TH</sup> Ed., Margham

#### **JOURNALS:**

1. Journal of Finance and Accounting
2. Journal of Finance Report and Accounting
3. International Journal of Accounting and Finance
4. International Journal of Managerial and Financial Accounting
5. SSRN Financial Accounting E-Journal

**E-LEARNING RESOURCES:**

1. <https://www.icmai.in/>
2. <https://www.accountingtools.com>
3. <https://www.icai-cds.org>
4. <https://www.corporatefinanceinstitute.com/>
5. <https://www.double-entry-bookkeeping.com/>

**COURSE OUTCOMES: The students will be able to**

CO Number	CO STATEMENT
CO 1	Practical application of the accounting concepts
CO 2	Prepare basic journal entries and ledger
CO 3	prepare final accounts for their sole trading concern

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	1	1	1	1
CO2	3	1	1	1	1
CO3	3	1	1	1	1
<b>AVERAGE</b>	1.8	0.6	0.6	0.6	0.6

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-  
2WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-  
LCD) Blended Classroom-E  
Content Quiz-Seminar

**QUESTION PAPER PATTERN**

Knowled ge Level	Section	Word Limit	Marks	Total
<b>K1, K2</b>	<b>A-10/12X5 marks</b>	<b>150</b>	<b>100</b>	<b>100</b>

**NOTE:**

Passing minimum for this paper will be as mentioned in the regulations applicable for the respective degree to which the student belongs.

## COURSE PROFILE – SEMESTER- V

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
HC21/5C/IP1	INCOME TAX AND TAX PLANNING I	4	6	90	2-4-0	40	60	100
HC21/5C/FMT	FINANCIAL MANAGEMENT	4	6	90	2-4-0	40	60	100
HC21/5C/ADM	ACCOUNTING FOR DECISION MAKING	4	5	75	3-2-0	40	60	100
HC21/5C/AUG	AUDITING	4	4	60	3-1-0	40	60	100
HC21/5C/CYL	COMPANY LAW	4	5	75	3-2-0	40	60	100
HC21/5C/ELD	ENTREPRENEURIAL DEVELOPMENT	4	4	60	3-1-0	40	60	100
HC21/5I/IPR	INTERNSHIP	7						100
	<b>TOTAL</b>	<b>33</b>	<b>30</b>					

## SEMESTER- V

### INCOME TAX AND TAX PLANNING -I

**Total Hours: 90**  
**Credits: 4**

**Course code: HC21/5C/IP1**  
**LTP: 2- 4- 0**

#### **Objectives**

**To enable students to**

1. Gain fundamental knowledge of the Provisions of the Income Tax Law on the residential status of an individual
2. Compute total income under Income from salaries,
3. Deduct total income /Loss from house property
4. Acquire the ability to apply provisions for computation of capital gains
5. Compute Income from other sources

#### **COURSE OUTLINE**

##### **UNIT-I**

Meaning of Income-Important definitions under the Income Tax Act-Scope of total income. Residential Status and Incidence of tax.- (Present Assessment year)  
**(15hrs)**

##### **UNIT-II**

Income from Salaries- Scope of salary income- Allowances, Perquisites and its valuation-Deduction from salary income.  
**(25hrs)**

##### **UNIT-III**

Income from House Property- Computation of Annual value-Deductions from annual Value.  
**(10hrs)**

##### **UNIT-IV**

Income from Capital Gains- Short term and Long term gains-Transfer of Capital asset-Certain transactions that do not constitute transfer- Computation of capital gains- Capital gains under different circumstances-exempted capital gains.  
**(30 hrs)**

##### **UNIT-V**

Income from residuary sources- Deductions in computing income under this head- Clubbing of income

**(10 hrs)**

**THEORY: 30% PROBLEMS:70%**

## RECOMMENDED BOOKS

- 1 Dr. VinodK.Singhania, Monica Singhania, Students Guide to Income tax., Taxmann Publications Pvt.Ltd, New Delhi.
- 2.ReddyT.S,HariPrasadReddy.Y, Income Tax Theory Law and Practice, Margham Publication, Chennai

## REFERENCE BOOKS

- 1.Gaur.V.P,Narang.D.B, Income Tax Law and Practice, Kalyani Publication  
Dr.Mehrotra.H.C, Dr.Goyal.S.P, Income Tax Law And Practice,  
SahityaBhawan Publications, Agra
- 3.LalB.B, Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi
- 4.Students Handbook on Taxation by Mr. T.N.Manoharan and Mr.G.R.Hari, Snow White Publications
- 5.Dr.VinodK.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd.New Delhi.

### MOOC/SWAYAM/NPTEL Courses

Direct Tax Law and Practices by Prof .Dr. Subhrangshu Sekhar Sarkar Tezpur University

## JOURNALS

1. Journal for Income Tax
2. Income Tax Tribunal Decisions
3. Direct Taxes Report Journal
4. Journal of International taxation

## E RESOURCES

<https://www.cleartax.in>

[www.taxmann.com](http://www.taxmann.com)

<https://www.incometaxindiaefiling.go.in>

<https://www.incometaxindia.gov.in>

<https://www.indiafilings.com>

### Learning outcomes: The students will be able to :

CO Number	CO STATEMENT
CO 1	Explain the provisions of tax for various residential status of individuals
CO 2	Apply critical thinking skills related to taxation of individuals under the head income from salaries and enable them to file returns on individual basis
CO 3	Discuss income computation under the head “Income from House property”
CO 4	Determine income under the head capital gains
CO 5	Explain the provision of income tax act for computation of Income from other sources

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	2	3	2
<b>CO2</b>	3	3	2	3	2
<b>CO3</b>	3	3	2	3	2
<b>CO4</b>	3	3	2	3	2
<b>CO5</b>	3	3	2	3	2
<b>AVERAGE</b>	3	3	2	3	2

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)  
 Flipped Learning/Blended Classroom-E  
 Content Quiz-Seminar  
 Peer Learning

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2)	500	40	



**DISTRIBUTION OF QUESTIONS:**

SECTION/ UNIT	I		II		III		IV		V		TOTAL
	Theo ry	Prati cal	Th eor y	Prat ical	Theo ry	Practic al	Theo ry	Pract ical	Theo ry	Practic al	
A	1	1	1	1	1	1	1	1	2	-	10
B	-	1	-	2	-	2	1	1	-	1	8
C	-	1	-	1	-	-	-	1	-	1	4

**\*Section C contains a compulsory Case study Question and should be given from UNIT II**

## SEMESTER V

### FINANCIAL MANAGEMENT

**TOTAL HOURS: 90**

**COURSE CODE: HC21/5C/FMT**

**CREDITS : 4**

**L-T-P:2-4-0**

**Objectives: To enable the students to:**

1. Recite the concepts and tools to be applied based on Time Value of Money in Financial management.
2. Prepare the students to acquire knowledge about important Financing decisions and analysing Project opportunities.
3. Predict the operations of Capital Markets and its impact on business.
4. Understand the factors determining Dividend policy and theories relating to it.
5. Discuss the methods of forecasting the working capital requirements of a firm.

**COURESOUTLINE:**

**UNIT-I**

Financial management–Introduction-scope-finance and other related disciplines-Financial Functions. Financial Goals: Profit MaximisationVsWealth Maximisation. Capitalisation-over and under Capitalisation. Time value of Money : Meaning, objectives, importance, Time preference for money, Discounting and Compounding techniques – solving problems on Time value of money – Concept of annuity and perpetuity - effective rate of interest – implicit rate of interest – doubling period. **(15 hrs)**

**UNIT-II**

Concept of Cost of Capital. Measures of Specific – cost of equity, preference, debt, retained earnings - Overall cost of capital. Financing Decision-Leverage-Operating, Financial and combined- Determinants of Capital structure – Capital Structure Theories-Net Income Approach, Net Operating Income Approach, Modigilani Miller approach-Traditional Approach **(23 hrs)**

**UNIT-III**

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques-Introduction to Risk analysis(Theory only) – Capital Rationing. **(23 hrs)**

**UNITIV**

Dividend Decision-Factorsdeterminingdividendpolicy-stabledividendpolicy-stockdividend.Dividendtheories-Walter’sandGordon’s Model-Modigilani Miller approach **(8hrs)**

**UNITV**

Working Capital Management: Need for working capital –Determinants of working capital-computation of working capital. Management of cash, Inventory, Accounts Receivable and Accounts Payable **(21 hrs)**

40% THEORY60% PROBLEMS

## RECOMMENDED BOOKS

3. Dr. Murthy. A, Financial Management, Margham Publishers
2. Khan M.Y and Jain P.K, Basic Financial Management, Tata McGraw Hill Publishing

## REFERENCE BOOKS

1. Gurumurthy V., Selvaraj.G , Swarnalakshmi .R, Financial management, Charulatha publications.
2. Maheswari .S.N, Financial Management, Sultan Chand
3. Pandey.I.M, Financial Management, Vikas Publishing House Pvt Ltd
4. Prasanna Chandra, Financial Management, Himalaya Publications.
5. Rustagi,.R.P Fundamental of Financial Mangement, Taxmann

## JOURNALS

1. Journal of Multination Financial Management
2. Indian Journal of Finance
3. Journal of multinational Financial Management

## E RESOURCES

<https://www.financialmanagement.org>  
<https://www.economywatch.com>  
<https://www.managementstudyguide.com>  
<https://courses.learning.com>  
<https://www.accountingformanagement.com>  
<https://shodhganga.inflibnet.com>  
<https://www.coursehero.com>

## SWAYAM/MOOC/NPTEL Courses

Corporate Finance by Prof.Abhijeetchandra, IIT Kharagpur.  
Corporate Finance by Prof.AshokThampy, IIM Bangalore

## COURSE OUTCOMES: Students will be able to :

CO Number	CO STATEMENT
CO 1	Identify the scope of financial Management and its relation with other disciplines.
CO 2	Assess the cost of capital influencing Financing decisions and deciding the determinants of capital structure.
CO 3	Analyze cash flows and risk involved by different Capital evaluation techniques.
CO 4	Discuss the factors determining the dividend policy of a company.
CO 5	Explain the need and determinants for working capital management .

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	1	1	2
<b>CO2</b>	3	2	3	2	2
<b>CO3</b>	2	2	3	2	3
<b>CO4</b>	2	1	1	2	2
<b>CO5</b>	3	2	3	3	2
<b>AVERAGE</b>	2.6	2	2.2	2	2.2

**KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0**

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD) Blended Classroom-E  
Content, Videos Problem Solving-  
Group Discussion Quiz-Seminar

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 3 or 5)	500	40	

SECTION/ UNIT	I		II		III		IV		V		TOTAL
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
A	1	1	1	1	1	1	-	2	1	1	10
B	1	1	1	1	-	1	1	1	-	1	8
C*	1	-	-	1	-	1	-	-	-	1	4

**\*Section C contains a compulsory Case study Question and should be given from UNIT II or III or V**

## SEMESTER V

### ACCOUNTING FOR DECISION MAKING

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: HC21/5C/ADM**  
**L-T-P: 3 -2 -0**

**COURSE OBJECTIVES: To enable the students to:**

1. Understand the basic concepts of management accounting and its techniques
2. Read, interpret and analyse the financial statements
3. Impart knowledge on cash flow and funds flow statements.
4. Provide an understanding of various types of budgets.
5. Acquire knowledge on Marginal costing.

**COURSE OUTLINE:**

**UNIT I**

Management Accounting-Meaning-Scope- Importance and Limitations-Management Accounting Vs Cost Accounting, Management Accounting Vs Financial Accounting – Introduction to Human Resource Accounting (HRA) **(3 hrs)**

**UNIT II**

Analysis and Interpretation of Financial Statements-Nature-Types of Financial Analysis-Methods-Techniques of Financial Analysis-Comparative statements, Common Size statement and Trend Analysis – Ratio Analysis-Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios(Economic value addition and dupont control – theory only). Interpretation, Benefits and Limitations. **(20 hrs)**

**UNIT III**

Fund Flow: Concept of Funds, sources and uses of funds (theory only). Cash Flow- Utility of Cash Flow statement-construction of cash flow statement as per AS 3 **(12hrs)**

**UNIT IV**

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility. **(17hrs)**

**UNIT V**

Marginal Costing – Features, Advantages, limitations – Marginal costing and absorption costing – CVP analysis – Break even Analysis - Applications of Marginal costing– Make or buy – export or local sales – plant shutdown – key factor – sales mix & Role of Limiting Factor in Decision Making.  
Management Reporting (Theory only)– Meaning of report – modes of reporting – Management reporting system – Requisites of a good report – Steps for effective reporting – Kinds of reports. **(23hrs)**

20% THEORY AND 80% PROBLEMS

**RECOMMENDED TEXTBOOKS:**

1. Dr. Maheswari. S. N., Principles of Management Accounting, Sultan Chand  
 2. Khan and Jain, Management Accounting, Tata McGraw Hill Publishing

**REFERENCE BOOKS:**

1. Hingorani Ramanathan and Grewal, Management Accounting, Sulthan Chand Publications  
 2. Moorthy & Guruswamy, Management Accounting – Theory and Practice, Vijay Nicole  
 3. Reddy. T. S. & Dr. Hari Prasad Reddy. Y, Management accounting, Margham Publishers  
 4. Srinivasan. N. P, Management Accounting S. Chand Publications  
 5. Sharma. R. S and Shashi. K. Gupta, Management Accounting, Kalyani Publishers

**MOOC/ SWAYAM/NPTEL COURSE:**

1. Management Accounting for Decision Making By M S Narasimhan, Indian Institute of Management Bangalore (IIMB)
2. Management Accounting, by Prof. Anil K. Sharma, IIT Roorkee

**JOURNALS:**

1. Journal of Accounting and organisational change
2. African Journal of Finance and Management
3. International Journal of Behavioural Accounting and Finance
4. International journal of Innovative Research & Development
5. The Management Accountant

**E-LEARNING RESOURCES:**

<http://www.imanet.org>  
<http://www.maaw.info>  
<http://accountantskills.com>  
<http://studocu.com>  
<http://www.aicpa.org>

**COURSE OUTCOMES: The students will be able to:**

CO Number	CO STATEMENT
CO 1	Apply the basic concepts of management accounting
CO 2	Analyse and interpret financial statement with the help of ratio analysis
CO 3	Compute and prepare cash flow statement and understand the concept of fund flow
CO 4	Apply and analyse budgeting technique for forecasting
CO 5	Compute Marginal costing

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	1	1	2	2
CO2	2	3	3	2	2
CO3	2	3	2	2	2
CO4	2	3	3	2	2
CO5	1	3	2	2	2
<b>AVERAGE</b>	2	2.6	2.2	2	2

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD) Problem Solving  
Seminar  
Case  
study

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 4 or 5)	500	40	



## Distribution of Questions:

SECTION/ UNIT	I		II		III		IV		V		Total
	Theo ry	Prob lem	Theo ry	Prob lem	Theo ry	Prob lem	Theo ry	Prob lem	Theo ry	Prob lem	
A	2	-	1	1	1	1	1	1	1	1	10
B	1	-	-	2	-	1	-	2	-	2	8
C	-	-	-	1	-	-	-	1	1	1	4

Section C contains a compulsory Case study Question and that can be taken from UNIT 2 or 4 or 5

## SEMESTER V

### AUDITING

**TOTAL HOURS: 60**  
**CREDITS: 4**

**COURSE CODE: HC21/5C/AUG**  
**LTP: 3 -1- 0**

#### **COURSE OBJECTIVES:**

##### **To enable the students to:**

1. Gain fundamental knowledge on the concepts, principles and techniques of Auditing.
2. Appreciate the importance and scope of Internal Control system of auditing in business.
3. Gain awareness on Vouching and Verification of Assets and Liabilities
4. Get familiarized with preparation of Auditors Report and Company Auditor
5. Analyze various types of Specialized Audit and the classes of Invigilation

#### **COURSE OUTLINE**

##### **UNIT I**

Introduction – Definition – Features-principles of Auditing –Qualifications and quality of Auditor-Advantages and Limitations- Objects of Audit- Prevention of Fraud- Teeming And Lading-Window dressing- Classifications of Audit- Statutory and Private Audits- Social Audit-Government Audit-Specific Audit- Annual Audit- Basics of Auditing Standards.

(10 hrs)

##### **UNIT II**

Risk Assessment- Audit Risk-Internal control-procedure-Objects-Principle - Advantage/Disadvantages- Internal check- Objects- Principles-Advantages- Disadvantages- Internal Audit- Internal VS external Auditor. Audit Planning-Audit Program– Audit Note Book – Audit Working Papers -Audit Files – Audit Evidence and Audit Sampling .

(10 hrs)

##### **UNIT III**

Vouching –Audit of Cash Transactions –Cash Receipts-Cash Sales- Cash Received from Debtors-Interest-Dividends-Loans-Commission-Bills Receivable-Wages-Salaries-Creditors- Audit of Trading Transaction-Purchase book- Purchase Return book- Credit sales- Sales Return- Forward Sales- Stock in Trade- Journal Book- Sales Ledger- Verification and Valuation of Assets and Liabilities-Basis of valuation- Methods of Valuation- Fixed Assets – Current Assets- Intangible Assets- Wasting Assets.

(20 hrs)

##### **UNIT IV**

Company Auditor –Appointment, Qualifications -Removal of Auditors- Rights and Duties of Auditors- Audit of Share Capital - Audit Report- characteristics - types of Auditors opinion-preparation of report as per CARO 2020 rules.

(10 hrs)

##### **UNIT V**

. Investigation – difference between Audit and Investigations – objectives of investigation – classification of investigation. Professional Ethics and Regulations- Specialized Audit: Auditing in EDP Environment–Audit of Educational Institution, Audit of Hospitals, Audit through Computers.

(10 Hrs)

## RECOMMENDED BOOKS:

1. DinkarPagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. Vengadamani.S, Practical Auditing, Margham Publications.

## REFERENCE BOOKS:

1. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi
2. Ravinderkumar and VirenderSharma ,Auditing principles and practice, , Prentice Hall India Learning Pvt Ltd.
3. Spicer & Pegler, Auditing, Allied Publishers
4. Sharma T.R., Auditing Principles & Problems, SahityaBhawan, Agra
5. Tandon .B.L ,Auditing, S.Chand

## SWAYAM/ MOOC/ NPTEL COURSE:

**Auditing : Conceptual Foundation of Auditing – Coursera- University of Illinois**

## JOURNALS

1. International journal of Auditing
2. Auditing: A Journal of practice and theory
3. International Journal of Auditing Technology
4. Today's Audit Journal
5. Managerial Auditing Journal

## E- REFERENCE

1. <http://bieap.gov.in>
2. <https://sol.du.ac.in>
3. <https://cleartax.in>
4. <http://archive.mu.ac.in> ›
5. [https://myweb\\_testPDF](https://myweb_testPDF)

## COURSE OUTCOMES:

**The student will be able to:**

CO Number	CO STATEMENT
CO 1	Analyze the importance, objectives and different kinds of Auditing.
CO 2	Explain on internal control, internal check and audit working paper and audit programme of the companies
CO 3	Explain the Vouching And Verification Process in Auditing
CO 4	Discuss knowledge on the provisions of the Companies Act relating to appointment, rights, duties and liabilities of an auditor.
CO 5	Analyze on Classes of Investigation, EDP Audit and various field of Specialized Audit

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	1	0	1
<b>CO2</b>	3	3	3	3	2
<b>CO3</b>	3	3	3	3	2
<b>CO4</b>	3	3	2	3	3
<b>CO5</b>	3	3	3	3	2
<b>AVERAGE</b>	3	3	2.4	2.4	2

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD) Group Discussion, Quiz  
&Seminar Peer Learning

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 4)	500	40	

**DISTRIBUTION OF QUESTIONS:**

<b>SECTION/UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>TOTAL</b>
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	10
B	1	2	2	1	2	8
C	1	1	1	1	-	4
<b>Section C contains a compulsory Case study Question and that can be taken from UNIT II or IV</b>						

# **SEMESTER V**

## **COMPANY LAW**

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: HC21/5C/CYL**  
**L-T-P: 3- 2- 0**

### **COURSE OBJECTIVES: To enable the students to:**

1. Learn the nature of a company, Kinds of companies and the procedure for formation of companies.
2. Acquire knowledge on the contents of Memorandum and Articles of Association and the procedure for the alteration of its contents.
3. Understand the procedure for acquiring membership in a company and the cessation of membership.
4. Gain knowledge on the various meeting of the company and the various resolutions passed at the meeting.
5. Understand the concept and various modes of winding up

### **COURSE OUTLINE:**

#### **UNIT I**

Meaning and Definition of Joint Stock Company-Nature of a Company- features-Kinds of companies-Differences between Private and Public Companies. Formation of a one man Company-Promotion-Role of Promoters-Incorporation of a Company- National Company Law Tribunal ( NCLT)(15Hrs)

#### **UNIT II**

Memorandum of Association- Contents and alteration-Doctrine of Ultra Vires.Articles of Association- Contents and alteration-Distinction between the two-Doctrine of Constructive Notice-Doctrine of Indoor Management. Prospectus – Contents – Types of Prospectus – Misstatements in prospectus (20Hrs)

#### **UNIT III**

Membership of a Company-Modes of Acquiring membership-Cessation of membership-Rights and Liabilities of members. Transfer and Transmission of shares.(13 hrs)

#### **UNIT IV**

Meetings: Types - Meetings of board of directors and Share Holders-Variou Resolutions- Quorum – Composition of board of directors : Types of directors - number of directors required for the board and other meetings -Corporate governance relating to structure of the board (13hrs)

#### **UNIT V**

Winding up - meaning - modes - winding up by the tribunal : circumstances - petition - powers of the tribunal - directions for filing statement of affairs - company liquidators and their appointments- removal and replacement - effect of winding up - submission of report - directions of tribunal on report - powers and duties of company liquidator - voluntary winding up - circumstances - declaration of insolvency- meeting of creditors - publication and commencement of winding up - effect - appointment of company liquidator- removal and notice - powers and duties of company liquidator- report to tribunal - final meeting and dissolution of company. (14 hrs)

**RECOMMENDED TEXTBOOKS:**

1. Kapoor.N.D, Elements of Company Law, Sultan Chand and Sons.
2. Tulsian.P.C Business and corporate laws, Tata McGraw Hill, New Delhi

**REFERENCE BOOKS:**

1. Avtar Singh, Company Law, Eastern Book Company.
2. CA Institute Study Materials
3. Machiraju.H.R, corporate governance, Himalaya Publishing House
4. Shanthi.J Company Law and Secreterial Practice, Margham Publications.
5. Shukla.N.C and Gulshan.S.S, Principles of Company Law ,S. Chand & Co.

**JOURNALS:**

1. Journal of Corporate Law Studies.
2. Indian Journal of Law and Technology
3. International Journal for Research in Law
4. Company law Journal
5. Symbiosis Comtemporany Law Journal

**E-LEARNING RESOURCES:**

<http://www.vakilno1.com>

<http://www.lawteacher.net>

<http://www.icsi.edu>

<http://www.corporatelawreporter.com>

<http://www.mylaw.net>

**COURSE OUTCOMES: The students will be able to:**

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Analyse and understand the provisions of Companies Act 2013 and its implications
CO 2	Compare, Analyze and understand the significance of various legal documents of the company
CO 3	Gain knowledge on the acquisition & termination of its members and related aspects
CO 4	Able to formulate corporate governance tools pertaining to the structure of the board.
CO 5	Gain knowledge on the concept and procedures involved in the various modes of winding up.

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	2	3
CO2	3	3	3	2	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	3	3	3	2	2
<b>AVERAGE</b>	3	3	3	2.2	2.6

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD) Blended Classroom-E  
Content, Videos Group Discussion  
Quiz,  
Seminar  
Case study

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 2)	500	40	



<b>SECTION/UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>TOTAL</b>
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	10
B	2	2	1	2	1	8
C	1	1	1	-	1	4
<b>Section C contains a compulsory Case study Question and that can be taken from Unit I or II</b>						

**SEMESTER – V**  
**ENTREPRENEURIAL DEVELOPMENT**

**TOTAL HOURS: 60**  
**CREDITS: 4**

**COURSE CODE: HC21/5C/ELD**  
**LTP: 3- 1- 0**

**COURSE OBJECTIVES:**

**To enable the student to:**

1. Get familiarized with the basics Concepts of Entrepreneurship and new initiatives taken by GOI to Entrepreneurship.
2. Identify problems faced by Women Entrepreneurs and the special schemes offered to encourage Women Entrepreneurs and to inculcate Entrepreneurial skill
3. Get Enhanced knowledge on idea generation techniques, Project selection, Formulation and in preparation of Project Report.
4. Gain basic knowledge on funding institutions which provide institutional finance to entrepreneurs.
5. Gain awareness on Entrepreneurial Development programmes and E-Commerce

**COURSE OUTLINE**

**UNIT I**

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship – Start ups – Start up Finance- Startup India Scheme-Incubator - New Trends – Make in India Initiatives. Strategic approach in the changing Economic scenario for small scale Entrepreneurs- Networking, Geographic Concentration  
**(10 hrs)**

**UNIT II**

Women entrepreneurs – definition – problems – development of women entrepreneurship – Social entrepreneurship - rural entrepreneurship – problems – relationship between rural and urban markets-Netpreneurship  
**(10 hrs)**

**UNIT III**

Opportunity Identification and selection – Idea Generation-opportunity selection –steps in setting up a small business enterprise- Formulation of Business plans-meaning- contents- Significance- Formulation of business plan- Formulating Project report- Network Analysis-Project Appraisal-Concept- methods of Project Appraisal- Economic, Financial, Market Analysis – Financing to Enterprise-Sources of Finance  
**(20 hrs)**

**UNIT IV**

Institutional finance to entrepreneurs – Commercial banks and other Financial Institution- Institutional Support to Entrepreneurs -State Government and Central Government Incentives and Subsidies to Medium and Small Industries- TIIC, SIDBI, PIPDIC, IDBI, IFCI Entrepreneurship Development Training ( EDIs) in India-CED, MDI, EDII, IED, NIESBUD, EMC, STEPs, XISS,SIDO,SISIs- Role of Consultancy Organisation: IDCs,TCOs.  
**(10 hrs)**

**UNIT V**

Entrepreneurial development programmes (EDPs) – Role and Relevance and achievements– role of government in organizing EDPs –Electronic Commerce and Small Enterprises- Meaning – Evolution- Advantages, Disadvantages, E-Commerce Suitability for small Enterprises.  
**(10 hrs)**

## RECOMMEDED BOOKS:

1. Gupta.C.B and Srinivasan.S.P, Entrepreneurial Development, Sultan Chand & Sons
2. Khanka.S.S,EntrepreneurialDevelopment, S.Chand Publications.

## REFERENCE BOOKS:

1. AnilKumar.JayashreeSuresh,EntrepreneurialDevelopment, Margham Publishers
2. Dr.AbhaMathurFundamental of Entrepreneurship, CA (, Taxmann
3. S,Poornima.S.CEntrepreneurshipdevelopment,New Age International Publishers
4. Robert D. Hisrich, Michael P. Peters,Entrepreneurship, McGraw Hill Education
5. Skill Development and Entrepreneurship in India, RameshwariPandya, New Century Publications.

## JOURNALS

1. Journal of Entrepreneurship and small business
2. Journal of entrepreneurship and innovation management
3. International Entrepreneurship and Management Journal

## SWAYAM/ MOOC/ NPTEL COURSE:

1. Entrepreneurship by Prof. C .Bhaktavatsala Rao, IIT Madras
2. Entrepreneurship Essentials by Prof. Manoj Kumar Mondal, IIT Kharagpur
3. Innovation, Business Models & Entrepreneurship by Prof. Vinay Sharma, IIT Kharagpur

## E RESOURCES

1. <http://www.nsic.co.in/working/index.asp>
2. <http://www.womenentrepreneurindia.com>
3. <http://www.indianngos.com/issue/microcredit/selfhelpgroups.htm>
4. <https://guides.nyu.edu>
5. <https://fgcu.libguides.com>
6. <http://www.ibbc.bg> > 2016/02 > M...PDF
7. <https://www.entrepreneur.com> > ...
8. <https://www.google.com/url?sa=t&source=web&rct=j&url=https://yourstory.com/smbstory/women-entrepreneurs-msme-loans-schemes/amp&ved>
9. [https://www.startupindia.gov.in/content/sih/en/women\\_entrepreneurship.html&ved](https://www.startupindia.gov.in/content/sih/en/women_entrepreneurship.html&ved)

## COURSE OUTCOMES:

The students will be able to:

CO Number	CO STATEMENT
CO 1	Explain the Concepts of Entrepreneurship and new initiatives promoted by GOI to boost Entrepreneurship .
CO 2	Explain on the role of Women Entrepreneurs in economic growth and changing approaches in economic scenario for small scale entrepreneurs and to inculcate Entrepreneurial skill.
CO 3	Plan, design, formulate and evaluate new business ideas through various Idea generation techniques and to formulate the plan
CO 4	Discuss the special schemes offered by Government and funding institutions which renders institutional finance to entrepreneurs.
CO 5	Outline on Entrepreneurial development programs, their role and relevance in organizing the same , E-Commerce and small enterprise

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	2	2
CO5	3	3	2	2	2
<b>AVERAG E</b>	3	3	2.4	2.4	2.4

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)  
 Problem Solving-Group Discussion-Role  
 Modelling Quiz,Seminar-Peer Learning  
 Field Visits

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 4)	500	40	

**DISTRIBUTION OF QUESTIONS:**

<b>SECTION/UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>TOTAL</b>
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	10
B	1	2	2	1	2	8
C	1	1	1	1	-	4
<b>Section C contains a compulsory Case study Question and that can be taken from UNIT II or IV</b>						

## SEMESTER V

### SELF STUDY PAPER: HUMAN RESOURCE MANAGEMENT

**COURSE CODE: HC21/5SS/HRM**

**CREDITS: 2**

#### **COURSE OBJECTIVES:**

##### **To enable the students to:**

1. Understand the importance and challenges in managing Human Resources in an organization.
2. Evaluate the current and future human resource requirements and succession planning.
3. Understand the functions of staffing and recruit personnel from the available sources of recruitment.
4. Discuss the steps in the process of selection to appoint the right person on the job.
5. Describe the various methods of training contributing to the development of human resource placed in organization.

#### COURSE OUTLINE

##### UNIT I: Introduction

Human Resource Management –Meaning - importance – Characteristics – Functions of HRM - Qualities and roles of a good HR Manager - Emerging challenges faced by HR managers – Recent trends in HRM.

##### UNIT II: HR Planning

Human Resource Planning - Definition - Concepts of HRP – Characteristics – Steps in HRP – Succession Planning. Job Analysis – Job Description – Job specification

##### UNIT III : HR Recruitment

Staffing – meaning – elements and functions – importance – features of a good staffing policy – Manpower planning – steps - Recruitment – concept- sources.

##### UNIT IV: HR Selection

Selection – meaning – Selection procedure – Evaluation Tests – Kinds of interviews – Appointment Order – Placement – Induction.

##### UNIT V: HR Training

Training- meaning - need – advantages –Steps in the process of training – Methods - On the job and off the job training – Evaluation of training effectiveness – Competency based training – stages of Competency

### RECOMMENDED BOOKS

- 1.Gupta.C.B, Human Resource Management, sultan Chand and sons
- 2.Aswathappa.K, Human Resource Management, Tata McGraw Hill Education Pvt.Ltd
- 3.Jyothi.P and Venkatesh D.N, human resource management, Oxford Universitypress

### REFERENCE BOOKS

- 1.Gary Dessler and Biju varkkey, Human Resource management,12th edition,Pearson publication
- 2.Cam Caldwell and Veel Anderson, Human resource management: A transformational approach, Nova science Publishers
- 3.Michael Armstrong, A handbook on Human resource Management practices.
- 4.Wayne Mondy Robert, Human Resource Management, 12th Edition Pearson Education
- 5.Sharon Pande and Swapnalekhabasak, Human Resource Management Text and cases
- 6.Fundamental of human resource management, Raymond A.Noel and Patrick M Wright, Tata McGraw Hill

### JOURNALS

International Journal of Human resource management  
Journal of Human Resources  
Asia Pacific Journal of Human resources  
International journal of management review

### E-LEARNING RESOURCES

<https://www.geektonight.com/human-resource-management-note/>  
<https://onlinelibrary.wiley.com/journal/17488583>  
<https://www.tandfonline.com/doi/abs/10.1080/09585192.2014.980127?journalCode=rijh20>  
<https://www.scimagojr.com/journalsearch.php?q=24840&tip=sid>

### SWAYAM/MOOC/NPTEL Courses

Human Resource Development by Prof KBL.Srivastava, IIT Kharagpur  
Decision Making under Uncertainty by Prof.N.Gautam Texas A&M Univ

### COURSE OUTCOMES:

The students will be able to:

CO Number	CO STATEMENT
CO 1	Familiarise with the recent trends in Human resource Management
CO 2	Understand the Job requirements and steps in succession planning
CO 3	Describe the importance of staffing function for recruiting employees.
CO 4	Conduct various levels of interview and evaluation tests in the process of selection
CO 5	Develop a wide understanding on competency based training

QUESTION PAPER PATTERN

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit.	500	40	



### COURSE PROFILE – SEMESTER- VI

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
HC21/6C/IP2	INCOME TAX AND TAX PLANNING II	4	6	90	2-4-0	40	60	100
HC21/6C/SPM	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	5	75	3-2-0	40	60	100
HC21/6C/ITL	INDIRECT TAX LAWS	4	5	75	3-2-0	40	60	100
HC21/6C/AFR	ACCOUNTING STANDARDS AND FINANCIAL REPORTING	4	4	60	3-1-0	40	60	100
HC21/6C/LSM	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	4	5	75	3-2-0	40	60	100
HC21/6C/PRO	PROJECT AND VIVA VOCE	8		75				100
PART- V	EXTENSION ACTIVITY	1						
	<b>TOTAL</b>	<b>29</b>	<b>25</b>					

**SEMESTER – VI**  
**INCOME TAX AND TAX PLANNING -II**

**Total Hours: 90**  
**Credits: 4**

**Course code: HC21/6C/IP2**  
**LTP: 2- 4 -0**

**Objectives**

**To enable the students to**

1. Gain basic knowledge on computation of business income
2. Explain the procedure of set off and carry forward of losses of business, house property and capital gains
3. Discuss the various deductions and allowed U/s 80-C to 80-U and assessment of individual
4. Apply the provisions for computation of taxation of companies
5. Analyse the current developments in Income Tax act

**COURSE OUTLINE**

**UNIT-I**

Income from Business or Profession- Basic Principles of arriving at business income- Losses incidental to trade-specific deductions in computing income from business- General deductions under sec37(1)-specific disallowances under the Act- Deemed business profits chargeable to tax- compulsory maintenance of account- Audit of accounts of certain persons- specific provisions for computing incomes on estimated basis under sec44AD,ADA AE.

**(25 hrs)**

**UNIT-II**

Set off and carry forward of losses-Incomes Exempt from tax.

**(15 hrs)**

**UNIT-III**

Permissible deductions from Gross Total Income – Rebates-Alternate Tax Regime sec 115 BAC -Filing of Returns – E –Filing. Income Tax Authorities.(20 hrs)

**UNIT-IV**

Taxation of Companies- Domestic Company- Foreign Company- Minimum Alternate Tax- Tax provisions for Limited Liability Partnerships-Basis on Place of Effective Management(POEM)

**(10 hrs)**

**UNIT-V**

Tax Planning vs Tax Management - Tax Evasion –Search and Seizure-Tax Avoidance – Introduction to Black Money Law-Basic Provision of General Anti-Avoidance Rules(GAAR),ICDS-income computation and Disclosure standards –Basics on Transfer pricing and DTAA

**(20 hrs)**

THEORY: 30% PROBLEMS:70%

### Recommended BOOKS

1. Dr. Vinod K. Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.
2. Reddy T. S., Hari Prasad Reddy. Y., Income Tax Theory Law and Practice, Margham Publication, Chennai.

### Reference books:

1. Gaur, D. B. Narang, Income Tax Law and Practice, Kalyani Publications. 2.
2. Dr. Mehrotra. H. C., Dr. Goyal. S. P., Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.
3. Lal, Direct Taxes, Konark Publishers Pvt. Ltd, New Delhi. 3. Students Handbook on Taxation by Mr. T. N. Manoharan and Mr. G. R. Hari, Snow White Publication.
4. Dr. Vinod K. Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt. Ltd. New Delhi

### MOOC/SWAYAM/NPTEL Courses

Corporate tax planning by Prof Anirban Ghosh, Netaji Subhas open University

### JOURNALS

1. Journal for Income Tax
2. Income Tax Tribunal Decisions
3. Direct Taxes Report Journal
4. Direct Indirect Tax Laws and Views
5. Journal of International taxation

### E RESOURCES

<http://www.clear-tax.in>  
<http://www.taxmann.com>  
<http://www.incometaxindiaefiling.gov.in>  
<http://www.incometaxindia.gov.in>  
<http://www.indiafilings.com>

### Learning outcomes:

The students will be able to:

CO Number	CO STATEMENT
CO 1	Compute Income from Business
CO 2	Explain set off and carry forward of losses of business, house property and capital gain
CO 3	Explain the various deductions U/s sec 80c to 80 U. and assessment of individuals
CO 4	Apply problem solving skills related to taxation of companies
CO 5	Discuss the recent developments in Income tax Act

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	1	3	3
CO5	3	3	1	3	3
<b>AVERAGE</b>	3	3	2.2	3	3

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom

-E Content- Quiz

-Seminar-

Peer Learning-

**QUESTION PAPER PATTERN-UG\***

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 3)	500	40	

**DISTRIBUTION OF QUESTIONS:**

SECTION/UNIT	I		II		III		IV		V		TOTAL
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
A	1	1	2	-	1	1	2	-	2	-	10
B		2	-	1	1	2	-	1	1	-	8
C		1		1		1		-	1		4
<b>*Note: Section C contains a compulsory Case study Question and that can be taken from UNIT 3</b>											

## SEMESTER VI

### SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE:HC21/6C/SPM**  
**LTP: 3- 2- 0**

#### **COURSE OBJECTIVES:**

##### **To enable the students to:**

1. Gain insight on various investment avenues , functioning of capital market and Behavioral finance
2. Get familiarize with the relationship of risk and return and how risk should be measured.
3. Understand the fundamental and technical analysis of the diverse investment avenues
4. Acquaint with the theoretical foundation of modern portfolio theory, the major groups of investors and their investment objectives and constraints.
5. Gain knowledge on technical concept of CAPM and APM matching the client's portfolio.

#### **COURSE OUTLINE:**

##### UNIT I

**Investment: overview** – meaning, economic investment, financial investment, investment practice, features of investment, Savings Vs Investment, Factors and constrains of investment, Investment objectives, rules of stock investment, and sources of investment information. Financial securities: meaning, features of financial instruments, types of financial instruments, equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments, importance and drawbacks of bonds and debentures. **Behavioral Finance** :Introduction to Behavioral Finance-Concept- nature- Scope-objectives- Application of Behavioral Finance (Behavioural Biases) – Approaches to Decision making- Traditional Finance Vs Behavioural Finance

(15Hrs)

##### UNIT II - .

**Risk and Return:** Certainty, uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk. **Valuation of financial securities:** financial security, valuation, types of valuation, valuation of bonds, valuation of preferred stock and equity share.

(15Hrs)

### UNIT III-

**Derivatives and stock index futures:** Stock market indices-meaning of derivatives, factors of growth, function and limitations of derivatives market- categories of derivatives, FRA, benefits of derivatives, stock index futures-Fundamental analysis: meaning, features, analytical framework – global economic analysis, national economic analysis, national industry analysis and company analysis. Technical analysis: meaning, mechanism, importance and criticism techniques – arguments in favour and against technical analysis – charting techniques – types of chart

(15 Hrs)

### UNIT IV

**Portfolio Management:** portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance. **Portfolio theory:** portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, Indifference curve analysis, Random Walk Theory. **Efficient Market Hypothesis:** statement – assumptions – three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier (15 Hrs)

### UNIT V

**CAPM and APM:** Meaning, risk- free and risky securities – risk averse investor, objectives, assumptions, validity, components and criticism of CAPM – Capital market line – risk –return trade-off theory – determining market risk-return trade-off – components of risk-return trade-off, value additivity and CAPM – slope of CML – security market line – implications and limitations – Average Pricing Model – arbitrage - CAPM Vs APM – Portfolio return and risk: portfolio theory – diversification – Sharpe index model portfolio- Wealth Management.

(15 Hrs)

**(Theory 70 % and Problems 30 %)**

### RECOMMENDED BOOKS:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Education Private Ltd, Fourth Edition. 2017
2. **GurusamyS**, Security Analysis and Portfolio Management, Vijay Nicole Imprints Ltd, 2017

## REFERENCE BOOKS

1. Dr. R.P.Rustagi, Investment Analysis, Sultan Chand and Sons.
2. Donald E Fisher and Ronald J Jordon, Security Analysis and Portfolio Management, Pearson, 1995
3. Elton Edwin J and M J Gruber, Modern Portfolio Theory and Investment Analysis, John Wiley and Sons, 1998
4. Chandra, P. (2017), Behavioural Finance, Tata Mc Graw Hill Education, Chennai (India).
5. Francis J C, Investment Analysis and Management, McGraw-Hill, 1992
6. Graham, Benjamin and David L Dodd, Security Analysis, McGraw-Hill, 1987
7. Kevin S, Security Analysis and Portfolio Management, Prentice Hall of India, 2011
8. Krishna G Palepu, Paul M Healy, Business Analysis & Valuation, Thomson Learning Inc, 2008
9. Patwari D C, Options and Futures, Jaico Publishing House Mumbai, 2010
10. Russell J Fuller and J L Farrell Jr, Modern Investment and Security Analysis, , McGraw-Hill Book Company, 1995
11. Sunil Parameshwaran, Interest Rates and Time Value of Money, Tata McGraw Hill, 2013

## JOURNALS

1. The Journal of Portfolio Management
2. Investment Management Journal
3. Advances in Investment Analysis and Portfolio Management
4. Financial Markets and Portfolio Management

## SWAYAM/ MOOC/ NPTEL COURSE:

1. Financial Derivatives & Risk Management by Prof J.P. Singh, IIT Roorkee
2. Security Analysis & Portfolio Management by Prof J.P. Singh, IIT Roorkee

## E- RESOURCES:

1. <http://www.bloomberg.com>
2. <http://www.wallstreetjournal.com>
3. <http://www.sebi.gov.in>
4. <http://www.studyfinance.com>
5. <http://www.researchgate.net>
6. <http://www.moneycontrol.com>
7. <https://nptel.ac.in/courses/110/105/110105035/>



## COURSE OUTCOMES

The student will be able to:

CO Number	CO STATEMENT
CO 1	Discuss on various alternatives available for Investments and Behavioral Finance
CO 2	Compute historical and expected returns, and identify the importance of risk-return relationship.
CO 3	Explain investment management, capital market expectations and forecasting market activity
CO 4	Explain the principles of modern portfolio theory and the effect of diversification on investment portfolios.
CO 5	Demonstrate Knowledge on technical concept of CAPM and APM that matches the client's portfolio

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	3
CO2	3	3	3	2	3
CO3	3	3	3	2	3
CO4	3	3	2	3	3
CO5	3	3	3	3	3
AVERAGE	3	3	2.6	2.4	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-  
LCD) Blended Classroom-E  
Content, Videos Group Discussion,  
Quiz, Seminar

## QUESTION PAPER PATTERN

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first	500	40	

		questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 3)			
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**DISTRIBUTION OF QUESTIONS:**

SECTION/UNIT	I		II			III		IV		V		TOTAL
	Theory	Problem	Theory	Problem		Theory	Problem	Theory	Problem	Theory	Problem	
A	2	-	1	1	2	-	2	-	1	1	10	
B	2	-	-	2	1	-	1	0	1	1	8	
C*	1	-	-	-	1	-	1	-	1	-	4	
*Note: Section C contains a compulsory Case study Question and that can be taken from UNIT I or III												

**SEMESTER VI  
INDIRECT TAX  
LAWS**

**TOTAL HOURS: 75  
CREDITS: 4**

**COURSE CODE: HC21/6C/ITL  
L-T-P: 3 -2- 0**

**COURSE OBJECTIVES: To enable the students to**

1. Gain knowledge on the principles of the indirect tax laws.
2. Acquire knowledge on GST
3. Familiarize with the functional aspects of GST
4. Discuss on IGST Act and SGST Act
5. Understand the concepts of Customs Act.

**COURSE OUTLINE:**

**UNIT I**

Tax – Features – Canons – Objectives of Taxation - Tax Vs Duty – Direct Tax Vs Indirect Tax – Powers of Union / States – Types of Indirect Taxes – Foreign Trade Policy

**(8hrs)**

**UNIT II**

Procedural Aspect : CGST ACT- Definitions - Basis of Levy- Registration- Composition Scheme – Supply of goods-Supply of Services-Types of Supply-Composite Supply and Mixed Supply– Time of Supply-Valuation of Supply – Reverse Charge Mechanism – Input Tax Credit Blocked Credit- Input tax reversal- Books and Records and Documents(e-way bills and e-invoices) – TDS & TCS under GST.

**(20hrs)**

**UNIT III**

Functional Aspect: Returns-Offences and Penalties- Assessment-Refunds

**(10hrs)**

**UNIT IV**

IGST ACT- Short Title and Commencement – Definition- Types of Supply-Zero Rated Supply- Export of Goods-Export of Services-Import of goods-import of Services-High Sea sales-Place of Supply- Refunds

SGST ACTS- Power to levy and Collection- UTGST ACT- Power to levy and Collection- GST (Compensation to States ) Act

**(20 hrs)**

**UNIT V**

Customs Act – Objectives – Levy and Collection – Classification of Goods – Procedure for Assessment and Payment of Customs Duty – Types of Duty – Valuation of Goods – Clearance of Goods – Warehousing Provisions - Duty Drawback Provisions.

**(17 hrs)**

**100 % THEORY**

**RECOMMENDED TEXTBOOKS:**

1. Datey.V.S, GST Ready Reckoner by Taxmann Publications.
2. Reddy.T.S&Hari Prasad Reddy.Y, Business Taxation (Goods & Service Tax - GST) , Margham Publishers

**REFERENCE BOOKS:**

1. Girish Ahuja, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
2. Gupta.S.S, GST Audit Taxmann Publications
3. Mr. Manoharan.T.N and Mr..Hari.G.R, Students Handbook on Taxation, Snow White Publication.
4. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.
5. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.

**JOURNALS:**

1. International Journal of Accounting and Taxation
2. Tax journal
3. Journal of International Accounting, auditing and taxation
4. The Chamber of Tax Consultants
5. The Economic Times

**E-LEARNING RESOURCES:**

1. <https://www.charteredclub.com/indirect-tax-gst/>
2. <https://www.taxmann.com/blogpost/2000001782/what-is-cgst-and-sgst.aspx>
3. <https://www.legalraasta.com/gst/different-types-of-supply/>
4. <https://tallysolutions.com/gst/igst/>
5. [https://www.icaai.org/post.html?post\\_id=14121](https://www.icaai.org/post.html?post_id=14121)
6. [https://edurev.in/studytube/Definition--Basic-Concept-of-Custom-Duty-Customs- A/1dbd86b2-6e72-44c5-bfc6-be20ca384565\\_t](https://edurev.in/studytube/Definition--Basic-Concept-of-Custom-Duty-Customs- A/1dbd86b2-6e72-44c5-bfc6-be20ca384565_t)

**COURSE OUTCOMES: The students will be able to**

CO Number	CO STATEMENT
CO 1	Identify the various types of Direct and Indirect Tax and its differences
CO 2	Explain the procedural aspects of CGST, types of supply and input tax reversal.
CO 3	Discuss the functional aspects of GST
CO 4	Explain IGST Act and SGST Act
CO 5	Discuss in detail the various concepts and types of customs Act.

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	2	3	3	2	1
<b>CO2</b>	2	3	3	2	3
<b>CO3</b>	2	3	3	2	2
<b>CO4</b>	2	3	3	2	2
<b>CO5</b>	2	3	3	2	3
<b>AVERAGE</b>	2	3	3	2	2.2

**KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0**

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD) Peer Learning  
Case study

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 2 or 3 or 4 or 5)	500	40	

**Distribution of questions:**

<b>SECTION/ UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>Total</b>
	Theory	Theory	Theory	Theory	Theory	
<b>A</b>	2	2	2	2	2	10
<b>B</b>	1	2	1	2	2	8
<b>C</b>		1	1	1	1	4
<b>Section C contains a compulsory Case study Question and that can be taken from UNIT 2 or 3 or 4 or 5</b>						

## SEMESTER VI

### ACCOUNTING STANDARDS AND FINANCIAL REPORTING

**TOTAL HOURS: 60**  
**CREDITS: 4**

**COURSE CODE: HC21/6C/AFR**  
**L-T-P: 3- 1-0**

#### **COURSE OBJECTIVES:**

To enable the students to:

1. Understand the fundamental scope and objectives of Accounting Standards.
2. Familiarize on the presentation of items in financial statements
3. Understand the accounting treatment of assets of financial statements
4. Learn about the business combinations and accounting for corporate restructuring.
5. Analyse Case Studies relating to analysis of financial statement

#### **COURSE OUTLINE:**

##### **UNIT - I**

Accounting Standards – Meaning – Objective – Benefits and Limitations - Process of formulation of Accounting standards In India–List of Accounting standards –Need for Coverage towards Global Standards - International Accounting standards Board – International Financial Accounting Standards (IFRS) - Benefits of IFRS – Ind As – List of Ind AS - Scope of Ind AS – Advantages & disadvantages of INDAS - Applicability of IndAS **(10 Hrs)**

##### **UNIT – II**

Presentation of Financial Statement (Ind AS 1)- Objective – Definitions –purpose of financial statement – complete set of financial statement - Ind AS Presentation of items in financial statements– general features of financial statement. Ind AS on measurement based on accounting policies - Ind AS on Income statement .Ind AS on assets and liabilities of financial statements. **(10 hrs)**

##### **UNIT - III**

Ind AS on assets of Financial statements –ind as 2 Inventories-Ind AS 16 property , plant and equipment-Ind AS 116 leases-Ind AS 23 Borrowing-Ind AS Impairment of assets –Ind As 38Intangible assets –Ind As 40 Investment property **(10 hrs)**

##### **UNIT - IV**

**BUSINESS COMBINATIONS AND ACCOUNTING FOR CORPORATE RESTRUCTURING (INCLUDING DEMERGER )- IND AS103 business combination-scope-identifying acquiring enterprise-determine acquisition , purchase consideration –subsequent measurement and accounting-disclosure requirements **(15 hrs)****

##### **UNIT – V**

**ANALYSIS OF FINANCIAL STATEMENTS –financial statements of corporate entities – characteristics of good financial statements –best practices- integrated reporting – objectives – guiding principles for preparation of integrated report-contents of integrated reporting - CORPOARTE SOCIAL RESPONSIBILITY REPORTING. **(15 hrs)****

**RECOMMENDED TEXTBOOKS:**

1. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata McGraw Hill
2. Taxmann Indian Accounting Standard, Taxmann Publications

**REFERENCE BOOKS:**

1. Accounting Standards, By CA Dinesh Saini and CA Rajesh Saini, Himalaya Publishing house.
2. Students guide to Accounting standards ,D.s.Rawat, Taxmann.
3. Accounting standards, CA Ravi Kanth Miriyala, Commercial law publishers

**MOOC/ SWAYAM/NPTEL COURSE:**

1. Financial Accounting and Analysis by Zuzana Buzzell, PhD AND Mona Stephens, CPA

**JOURNALS:**

**Journal of financial reporting and accounting**  
**Journal of Accounting Research**

**E-LEARNING RESOURCES:**

www. Icai.org

**COURSE OUTCOMES: The students will be able to**

CO Number	CO STATEMENT
CO 1	Understand the need for Accounting Policies and applicability of Accounting Standards.
CO 2	Understand the various components and requirements for presentation of financial statements.
CO 3	Analyse the accounting treatment of assets of financial statements .
CO 4	Discuss business combinations and accounting for corporate restructuring
CO 5	Apply practical knowledge relating to analysis of financial statement

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	2
CO2	3	3	2	2	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2
<b>AVERAGE</b>	3	3	2	2	2

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2  
 WEAKLY CORELATED-1 NO CORELATION-0



**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD), Seminar, Case study, Peer Learning

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 3 or 4 or 5)	500	40	

**DISTRIBUTION OF QUESTIONS:**

SECTION/UNIT	I	II	III	IV	V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
A	2	2	2	2	2	10
B	1	2	1	2	2	8
C	1	-	1	1	1	4

**\*Note: Section C contains a compulsory Case study Question and that can be taken from Unit I or III or IV or V**

## SEMESTER VI

### LOGISTICS AND SUPPLY CHAIN MANAGEMENT

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: HC21/6C/LSM**  
**L-T-P: 3-2-0**

#### **Objectives:**

##### **To enable the students to**

1. Develop a wide understanding of role and importance of logistics and Supply chain management
2. Analyze the role and challenges of merchandiser in Supply chain outsourcing and importance of customer service.
3. Evaluate Logistics and supply chain management on financial perspective.
4. Understand the significance of finding the material requirement, its effective handling and protective packaging.
5. Discuss the different modes of transportation and measuring the performance of Logistics.

#### **COURSE OUTLINE :**

##### **UNIT-I**

Concepts of Logistics- Evolution- Nature and Importance- Components of Logistics Management- competitive advantages of Logistics- Functions of logistics management- Principles-Logistics network-integrated logistic system. **(10Hrs)**

##### **UNIT II**

Supply Chain effectiveness- Outsourcing- 3PLs and 4PLs- Supply Chain relationships- Elements of logistics and Supply chain Management – Merchandising – Role of a Merchandiser. Customer Service : Features – components and costs– Gap Analysis – Customer service strategic Management – Impediments **(12 Hrs)**

##### **UNIT III**

Logistical Information System (LIS) – Operations – Integrated IT solution for logistics and Supply chain management – Emerging technologies in logistics and Supply Chain management. Issues and challenges for developing countries in Logistic and supply chain management. Demand forecasting – impact of forecast on logistics and supply chain management. **(13 hrs)**

##### **UNIT IV**

Inventory- Types of inventory- Elements of inventory costs-Material Requirement Planning-Distribution Requirement Planning-JIT- Order Processing-Functions-Elements of order processing-Significance. Material Handling-Concept and Objectives- Principles-Equipments-Material handling considerations. Warehousing and Distribution- concept-types of warehouses-functions – Warehousing strategy. Protective Packaging : Concept – Function – Forms – Problems – Considerations for packaging policy. **(22 hrs)**

##### **UNIT V**

Transportation – Position of Transportation in Logistics and Supply chain management– Road, Rail, Ocean, Air, Transport and Multi modal transport–Containerization – CFS – ICDS – Selection of transportation mode – Transportation Network and Decision– Insurance Aspects of logistics. The Indian carriage of goods by Sea Act, 1925–Multi Modal Transportation of Goods Act, 1993. **(18 hrs)**

## RECOMMENDED BOOKS

1. Agarwal, D.K, 'Textbook of Logistics and Supply Chain Management', MacMillan India Ltd.
2. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House

## REFERENCE BOOKS

1. Alan Harrison, Remko Van Hoek, Logistics management and strategy Pearson Education limited.
2. Alan Rushton, Peter Baker. The Handbook of Logistics and Distribution management, Kogampage Publishers.
3. Donald Water, Logistics and Introduction to supply, Palgrave Macmillan
4. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003
5. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004.

## JOURNALS

1. International Journal of Logistic System
2. International Journal of Logistic Research and Application
3. Journal of business Logistics

## E-LEARNING RESOURCES

<https://courses.lumenlearning.com>

[www.learnaboutlogistics.com](http://www.learnaboutlogistics.com)

<https://www.logisticsbureau.com>

<https://www.hindawi.com>

<http://www.iosrjournals.org>

## SWAYAM/MOOC/NPTEL Courses

Supply chain Dynamics by Alexis Bateman, course Lead, MITx

Supply chain Analytics by Chris Caplice, Director, MITx

## COURSE OUTCOMES: Students will be able to:

CO Number	CO STATEMENT
CO1	Discuss the nature, importance and components of Logistics management.
CO2	Apply appropriate Logistics, concepts and techniques to improvise Supply chain operations.
CO3	Predict the issues, challenges and emerging technologies in logistics And supply chain management.
CO4	Explain the significance of material handling and to coordinate Activities of warehousing and distribution systems.
CO5	Identify the appropriate transportation network and legal aspects to be followed. Also knowing the importance of Performance measurement.

**MAPPING-COURSEOUTCOMEWITHPROGRAMMESPECIFICOUTCOME**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	1	2	2
<b>CO2</b>	3	2	2	2	2
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	1	2	2	2
<b>CO5</b>	3	3	3	3	2
<b>AVERAG E</b>	2.8	2.6	2.2	2	2.2

**KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLYCORELATED-1NO CORELATION-0**

**TEACHINGMETHODOLOGY:**

Lecture (Chalk and Talk-OHP-  
LCD)Blended Classroom-E  
Content, VideosProblem Solving-  
Group DiscussionQuiz-Seminar

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions	Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions – two questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions- Atleast one question from each unit and not more than two questions from each unit	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions- not more than one question from any unit. The first questions shall be a case study and should be compulsorily answered ( Case study questions can be taken from UNIT 1 or 3 or 4 or 5)	500	40	

**DISTRIBUTION OF QUESTIONS:**

<b>SECTION/UNIT</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>TOTAL</b>
	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	<b>THEORY</b>	
A	2	2	2	2	2	10
B	1	2	1	2	2	8
C	1	-	1	1	1	4
<b>Section C contains a compulsory Case study Question and that can be taken from UNIT I or III or IV or V</b>						

## SEMESTER VI

### PROJECT AND VIVA VOCE

Course code: HC21/6C/PRO

Credits: 8

#### Objectives

To enable the students to:

1. Explore career avenues
2. Apply statistical tools for the analysis of research projects
3. Augment the report writing skills

Students shall have to go to the offices of the companies with which the MOU is signed by the College and submit a Project report 15 days before the end of the final Semester

The project evaluation and the viva voce examination shall be done internally (project guide) and externally (faculty from institutes like IIT, IIM, CA, CWA, CS, academic institutions offering B.Com (Hons.) Programme or by industry experts).

#### COURSE OUTCOMES: Students will be able to:

CO Number	CO STATEMENT
CO 1	Acquire general knowledge of varied subjects
CO 2	Acquire the ability to apply statistical tools
CO 3	Synthesize the collected data into written report
CO 4	Demonstrate their presentation skills
CO 5	Acquire skills to use internet resources independently

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	3	2	3	3
CO4	2	1	2	3	3
CO5	2	2	2	3	3
AVERAGE	2.6	2	2	3	3

## INTERNSHIP

**Credits : 14**

**Course Code: HC21/3I/IPR  
HC21/5I/IPR**

### OBJECTIVES :

To enable the students to:

1. Prepare them for career in corporate world.
2. Gain technical skills
3. Gain employability skills

In order to pave way for Industry- integrated learning and also to enable students to obtain better practical knowledge and hands on experience, every student shall undergo Internship for a period of 14 weeks as specified below:

7 weeks of Internship each at the end of the second and fourth semesters respectively. The Internship shall be practice oriented. Students shall have to go to companies and shall receive On the Job training on diverse fields of activities of those companies.

Two internship reports have to be submitted one at the end of training session 1 (i.e. in the 3<sup>rd</sup> semester) and the other at the end of training session 2 (i.e. in the 5<sup>th</sup> semester).

The report shall be evaluated as follows:

Report Evaluation : 75 Marks

Viva Voce :25 Marks

Total : 100 Marks

The report shall be evaluated for 50 marks internally and 25 marks externally (Based on the ratings awarded by the trainer in the evaluation form. Students will be evaluated by the trainer on a 5 point scale and the scores will be converted accordingly. Viva will be conducted internally based on the internship report.

### COURSE OUTCOMES: Students will be able to:

CO Number	CO STATEMENT
CO 1	Take up the role of Tax consultants, Audit assistant and other financial supporting services.
CO 2	Demonstrate employability skills
CO 3	Gain Technical skills.
CO 4	Demonstrate communications skills
CO 5	Gain report writing skills

### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	2	3	3
CO4	2	3	2	3	3
CO5	3	3	2	3	3
AVERAGE	2.8	3	2	3	3