

SEMESTER I COURSE PROFILE – B.COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
FOUNDATION	LANGUAGE I	3	6	90		40	60	100
FOUNDATION	FOUNDATION ENGLISH I	3	4	60		40	60	100
CM21/1C/FAC	FINANCIAL ACCOUNTING	4	6	90	3.3.0	40	60	100
CM21/1C/BMG	BUSINESS MANAGEMENT	4	4	60	2.2.0	40	60	100
MA21/1A/BM1	BUSINESS MATHEMATICS I	5	6	90		40	60	100
UG21/1S/EVS	ENVIRONMENTAL STUDIES	2	2	30	2.0.0	NA	50	50
	SOFTSKILLS	3	2	30		NA	50	50
		24	30	450		-	-	-

SEMESTER – I
FINANCIAL ACCOUNTING

TOTAL HOURS: 90

COURSE CODE: CM21/1C/FAC

CREDITS : 4

LTP: 3 3 0

COURSE OBJECTIVES

To enable the students

1. To study the basic concepts and conventions of Accounting.
2. To understand the procedures of Accounting under Single entry system.
3. To foster knowledge on Depreciation Accounting.
4. To be exposed to Accounting techniques with respect to Branches and Departmental organizations.
5. To acquire knowledge and applicability of standards mentioned in AS and IND AS.

COURSE OUTLINE

UNIT I

Accounting Structure – Basic Accounting Concepts and Conventions - Accounting Equation - Methods of Accounting – Distinction between Reserves and Provisions –Distinction between Capital and Revenue Expenditures & Incomes - Rectification of Errors - Bank Reconciliation Statement
(20hrs)

UNIT II

Single Entry System - Statement of Affairs- Conversion Method

(15hrs)

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 (AS 10) & (AS 28)

(15 hrs)

UNIT IV

Branch Accounts – Meaning and Need – Types & Features of various Branches - Dependent Branches - Accounting Treatment - Debtors System & Stock and Debtors System - Goods being invoiced at Cost and at Selling price - (AS 17)

(20hrs)

UNIT V

Departmental Accounts (AS 17) – Definition – Departmentalisation of Expenses - Guidelines for Allocation of Expenses - Inter Departmental Transfers at Cost or Selling price (Problems). Accounting Standards - Meaning, Importance and Applicability – Specific Accounting Standards – AS 1,9,11,16,29 - Indian Accounting Standards (IND AS) and International Financial Reporting Standards (IFRS) - Difference between AS and IND AS - Transitional provisions for Companies shifting from AS to IND AS (Theory only)

(20 hrs)

THEORY: 20% PROBLEMS: 80%

SKILL DEVELOPMENT ACTIVITIES

1. Case studies on Accounting topics .
2. Showing the classification of Fixed assets for the purpose of Depreciation and writing down the slab rates for providing depreciation on various assets.
3. Preparing books of accounts for small business concerns under single entry system.

MOOCs

FINANCIAL ACCOUNTING by Prof. Varadraj Bapat , IIT Bombay

RECOMMENDED TEXTBOOKS

- 1.Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
- 2.Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5th edition.

REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4th edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons,New Delhi, 15th edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.\

JOURNALS

- Journal of Finance and Accounting, ISSN Print - 2330-7331, ISSN Online: 2330-7323; Publisher – Science Publishing Group.
- Journal of Finance and Accounting, ISSN Print - 2333-8849, ISSN Online: 2333-8857; Publisher – Science and Education Publishing Group.
- Journal of Financial Reporting and Accounting, ISSN - 1985-2517; Publisher - Emerald.
- International Journal of Accounting and Finance, ISSN online - 1752-8232, ISSN print - 1752-8224; Publisher – InderScience Publishers.
- International Journal of Managerial and Financial Accounting ,ISSN online - 1753-6723, ISSN print - 1753-6715; Publisher – InderScience Publishers

E-LEARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <http://www.yourarticlelibrary.com/accounting/branch-accounts/maintaining-accounts-of-a-dependent-branch-with-procedure/51563>
5. <https://www.yourarticlelibrary.com/accounting/departmental-accounts/departmental-accounts-procedure-expenses-and-inter-departmental-transfers/51470>
6. <https://www.financialreporting.in/comparison-between-as-ind-as-and-ifrs>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Explain the Basic Accounting principles and also concepts of Bank Reconciliation Statement & Rectification.
CO 2	Outline the notions of Book-keeping under Single entry system and to ascertain profits under the same.
CO 3	Analyse the principles of Accounting on Depreciation with the methods of providing Depreciation on assets.
CO 4	Use the Accounting methods of Dependent Branches
CO 5	Prepare Departmental Accounts with Inter Departmental transfers. and explain AS & IND AS.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	2	1	1	2	1	3	3	3
CO2	3	3	2	0	1	0	2	3	2	3
CO3	3	3	2	0	1	2	2	2	2	3
CO4	3	3	2	0	1	1	2	1	2	3
CO5	3	3	3	0	1	0	2	2	1	3
AVERAGE	3	3	2.8	0.2	1	1	1.8	2.2	2	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Problem Solving

Peer Learning

Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A-Two Questions from each unit –Consisting of theory and short answer problems Section B- At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C-Not more than one question from any unit. (1 Theory question)
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER - I

BUSINESS MANAGEMENT

TOTAL HOURS: 60

COURSE CODE: CM21/1C/BMG

CREDITS: 4

LTP: 2 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the theory and practice of Business Management and its functions.
2. To develop knowledge on different types of Organizations.
3. To study the various elements of Staffing.
4. To highlight the importance of directing techniques.
5. To introduce the concepts of Communication & Control.

COURSE OUTLINE

UNIT-I

Meaning and Definition of Management-Concepts – Nature and Characteristics – Levels – Importance – Roles and Skills of a Manager – Managerial Functions – Process of Management – Nature and Steps- Henry Fayol's Fourteen Principles of Management. 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.

(18 hours)

UNIT-II

Organising-Meaning – Nature – Steps – Formal and Informal Organisation. Authority – Meaning – Types – Limits. Meaning of Responsibility and Accountability. Delegation – Meaning – Benefits – Demerits – Types – Process – Reasons for Non Delegation –Guidelines for Effective Delegation. Decentralisation of Authority – Advantages – Disadvantages – Centralisation – Advantages and Disadvantages.

(14 hours)

UNIT-III

Staffing – Meaning – Elements and Functions – Importance. Recruitment – Sources –Selection – Procedure – Placement – Orientation.

(8 hours)

UNIT-IV

Directing – Meaning – Characteristics – Techniques. Motivation- Meaning-Nature- Importance- Process- Financial and Non-Financial Incentives. Theories of Motivation- Maslow Theory- Herzberg Theory. Leadership-Meaning-Nature-Leadership vs. Management- Functions- Importance- Types or Styles of Leadership.

(10 hours)

UNIT-V

Communication – Meaning – Nature – Importance. Channels – Methods –Barriers- Gateways to make it Effective. Control – Meaning – Nature – Elements – Need – Control Process. Coordination- Meaning- Nature & characteristics- Need & importance – Problems.

(10 hours)

SKILL DEVELOPMENT ACTIVITIES

1. Students will be equipped to understand the basic function of management.
2. Develop the skill to formulate the policies for recruitment, selection and placement for a fictitious organisation.
3. Understanding the obstacles during the Communication process.
4. Applicability of managerial skills in day to day scenarios.

MOOCs

Principles of Management By Prof. Susmita Mukhopadhyay & Prof. S. Srinivasan

Vinod School of Management (VGSOM) IIT Kharagpur

RECOMMENDED TEXTBOOKS

1. Gupta.C.B., (2018), Business Management, Sultan Chand & Sons, 15th revised edition
2. Prasad L.M., (2018), Principles & Practice of Management, Sultan Chand & Sons, 9th edition.

REFERENCE BOOKS

1. Balaji C.D, (2015), Principles of Management, Margham Publications.
2. Dinkar Pagare, (2018), Business Management, Sultan Chand & Sons. 6th revised edition.
3. Dipak Kumar Bhattacharyya, (2011), Principles of Management: Text and Cases, Pearson Education India.
4. Neeru Vasishth and Vibhuti Vasishth, (2019), Principles of Management: Text and Cases, Taxmann Publications Private Limited, 5th edition.
5. Tripathi P C, (2017), Principles of Management, Mcgraw Hill Education, 6th edition.

JOURNALS

1. Indian Journal of Business Administration & Management, Sciedu Press, ISSN- 1923-4007.
2. International Journal of Management & Technology, Inderscience Publishers,ISSN- 0267-5730.
3. Journal of Business Management & Research, Trans Stellar, ISSN- 2250-2343.
4. The Journal of Indian Management & Strategy, Jagannath International Management School,ISSN 0973-9335.
5. Asian Journal of Management Cases, Sage Publishing, ISSN- 0972-8201.

E- LEARNING RESOURCES

1. <http://www.universityofcalicut.info/syl/ManagementConceptsBusinessEthics.pdf>
2. <http://www.yourarticlelibrary.com/management/delegation-and-decentralisation-of-authority-business-management/5347>
3. <https://www.managementstudyguide.com/manpower-planning.htm>
4. https://www.tutorialspoint.com/recruitment_and_selection/recruitment_process.htm
5. <http://www.nwlink.com/~donclark/leader/leadstl.html>
6. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/2011-0023_Psychology/030300.scorml
7. https://www.managementstudyguide.com/business_communication.htm
8. <https://www.managementstudyhq.com/importance-steps-controlling-function-management.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Gain knowledge on the notions of Planning and Decision- making.
CO 2	Outline the concepts of Organising with respect to Authority relationships, Delegation and Decentralisation.
CO 3	Outline the Recruitment process and stages in Selection procedure.
CO 4	Apply the Leadership styles and Motivational Theories in Directing.
CO 5	Explain the principles and conceptions of Communication and control.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	2	1	2	0	3	3	2	3
CO2	3	1	2	1	2	0	3	3	2	3
CO3	3	1	2	1	2	0	3	3	2	3
CO4	3	1	2	1	2	0	3	3	2	3
CO5	3	1	2	1	2	0	3	3	2	3
AVERAGE	3	1	2	1	2	0	3	3	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Problem Solving-Group Discussion-Role Modeling

Quiz - Seminar

Peer Learning

QUESTION PAPER PATTERN

Section	Word Limit	Marks	Total	Special Instructions if any
A-10X2 marks	50	20	100	Section A 2 questions from each unit. Section B At least one question from each unit and not more than 2 from any unit Section C Not more than 1 question from any unit.
B-5/8x8 marks	200	40		
C-2/4x20 marks	500	40		

SEMESTER II COURSE PROFILE B.COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
FOUNDATION	LANGUAGE II	3	5	75		40	60	100
FOUNDATION	FOUNDATION ENGLISH II	3	5	75		40	60	100
CM21/2C/AFA	ADVANCED FINANCIAL ACCOUNTING	4	6	90	3.3.0	40	60	100
CM21/2C/BLP	BANKING THEORY LAW & PRACTICE	4	4	60	2.2.0	40	60	100
MA21/2A/BM2	BUSINESS MATHEMATICS II	5	6	90		40	60	100
UG21/2S/VED	VALUE EDUCATION	2	2	30	2.0.0	NA	50	50
	SOFT SKILLS	3	2	30		NA	50	50
		24	30	450		-	-	-

SEMESTER – II

ADVANCED FINANCIAL ACCOUNTING

TOTAL HOURS: 90
CREDITS : 4

COURSE CODE: CM21/2C/AFA
LTP : 3 3 0

COURSE OBJECTIVES

To enable the students

1. To study the concepts of Partnership and Limited Liability Partnership.
2. To understand Accounting Procedures in Dissolution.
3. To acquire knowledge of Fire Insurance claims Accounting.
4. To be exposed to Accounting techniques with respect to Hire Purchase System.
5. To gain knowledge on Joint Venture Accounting as in AS 27.

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)

(24hrs)

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

(22hrs)

UNIT-III

Insurance - Fire Claims - Loss of Stock – Abnormal Items - Average Clause - Claim for Loss of Profits

(12hrs)

UNIT IV

Hire Purchase System - Introduction - Instalment Purchase System – Meaning – Difference between Hire purchase System and Instalment Purchase System (Theory) - 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 (AS 19)

(22hrs)

UNIT-V

Joint Venture Accounts – Meaning and Features – Difference between Joint Venture and Partnership (Theory) – Accounting Treatment - only when Separate Books are kept (AS 27)

(10hrs)

THEORY: 20% PROBLEMS : 80%

SKILL DEVELOPMENT ACTIVITIES

1. To be familiar with accounts related to partnership firms.
2. Make a presentation on the accounting treatment of Repossessed Assets which were sold on hire purchase system

MOOCs

1.BCOC-131- Financial Accounting By Prof. Sunil Kumar | Indira Gandhi National Open University

RECOMMENDED TEXTBOOKS

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5th edition.

REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4th edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15th edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

JOURNALS

1. Journal of Finance and Accounting, ISSN Print - 2330-7331, ISSN Online: 2330-7323; Publisher – Science Publishing Group.
2. Journal of Finance and Accounting, ISSN Print - 2333-8849, ISSN Online: 2333-8857; Publisher – Science and Education Publishing Group.
3. Journal of Financial Reporting and Accounting, ISSN - 1985-2517; Publisher - Emerald.
4. International Journal of Accounting and Finance, ISSN online - 1752-8232, ISSN print 1752-8224; Publisher – InderScience Publishers.
5. International Journal of Managerial and Financial Accounting , ISSN online - 1753-6723, ISSN print - 1753-6715; Publisher – InderScience Publishers

E-LEARNING RESOURCES

1. <https://www.toppr.com/guides/accountancy/accounting-for-partnership/>
2. <https://www.ncbi.nlm.nih.gov/books/NBK431100/>
3. <https://www.paisabazaar.com/commercial-insurance/fire-insurance/>
4. <http://www.svtuition.org/2011/07/accounting-for-hire-purchase.html>
5. <http://www.yourarticlelibrary.com/accounting/joint-venture-account/accounting-methods-in-joint-venture-transaction-3-methods/51106>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Explain the knowledge of Accounting principles in Partnership with respect to Admission, Retirement and Death of a partner.
CO 2	Use the principles of Garner Vs Murray in cases of Insolvency of Partners.
CO 3	Prepare the Accounts on Loss of stock claims and Loss of profit claims with respect to Fire Insurance.
CO 4	Analyse the principles of Hire Purchase Accounting for high value goods and small value goods.
CO 5	Outline the concepts and accounting procedures for Joint Venture Accounting.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	1	0	0	2	3	3	3
CO2	3	3	3	1	0	0	2	2	2	3
CO3	3	3	3	1	0	0	2	2	2	3
CO4	3	3	3	1	0	0	2	2	2	3
CO5	3	3	3	1	0	0	2	2	2	3
AVERAGE	3	3	3	1	0	0	2	2.8	2.2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Problem Solving

Peer Learning

Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A-Two Questions from each unit – Consisting of theory and short answer problems Section B- At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C- Not more than one question from any unit. (1 Theory question)
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER II

BANKING THEORY LAW AND PRACTICE

TOTAL HOURS: 60 hrs

COURSE CODE: CM21/2C/BLP

CREDITS: 4

LT-P: 2 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the concepts of Indian Banking and Financial System.
2. Examine on the various Laws relating to banking industry.
3. Analyse the role played by the banking institutions in the economy.
4. Identify the functioning of banks.
5. Apply and evaluate credit facilities against various securities.

COURSE OUTLINE

UNIT I

Definition of Banks - Structure and characteristics of Indian Banking and Financial System (inclusive of co-operative banks)-NBFCs. Commercial Banks – Social Responsibilities of banks - Functions– Recent trends in banking services- Mobile Banking, Unified Payment Interface, Block chain, Electronic Clearing Services, Fintech companies, IMPS, NEFT, RTGS, Internet Banking- Credit creation – Mechanism and limitations of credit creation -RBI- Functions- Monetary policy of RBI – Bank rate policy – CRR – Incremental CRR –SLR – Selective credit control. RBI as note issuing authority -as Banker to Govt. – As bankers bank – as lender of last resort – emergency advances – statutory CRR – Collection and furnishing of credit information.

(15hrs)

UNIT II

Introduction to Negotiable Instruments Act 1881 – Definition –Promissory note- Bill of exchange- Cheque – Features –Endorsement of Negotiable Instruments– Essentials of endorsements – Type of Endorsements – Holder and Holder in due course – Holder for Value.

(10hrs)

UNIT III

Relationship between Banker and Customer- Crossing of cheques- Kinds of crossing. 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 Bankers- Duties of the collecting Banker – Reserve Bank’s Instructions to Collecting Banks.

(15hrs)

UNIT IV

Loans and advances – principles of sound lending - style of credit – Approval and Disbursement of loan – classification of loans and advances – secured and unsecured – credit worthiness of borrowers –Bank Frauds- NPA &Risk Management- consortium advances – participation certificates – commercial paper.

(10 hrs)

UNIT V

Secured advances - Modes of creating charge – lien – Pledge – hypothecation – mortgage. Types of securities – general principles of secured advances – advances against documents of title to goods - LIC, FDR, Real Estate, gold ornaments and Letter of credit.

(10 hrs)

SKILL DEVELOPMENT ACTIVITIES

1. A report on the various banking documents such as account opening form for various accounts, Know Your Customer Forms used by the customers.
2. A report on collection of various documents required to obtain loans from banks.

RECOMMENDED TEXTBOOKS

1. Sundharam, K. P. M., & Varshney, P. N. (1979). Banking Theory: Law and Practice. Chand. (Reprint 2015)
2. Nirmala Prasad. K & Chandradoss .J,(2007) Banking & Financial System, Himalaya Publication edition
3. Gurusamy, S. (2009). Banking Theory Law and Practice. Tata McGraw-Hill Pub..

REFERENCE BOOKS

1. Santhanam. B(2007) ,Banking Theory, Law and Practice,Margham Publications .
2. Maheshwari, D. S. Maheshwari (2014): Banking Theory Law and Practice, Kalyani Publications.
3. Shekhar K.C & Lekshmy Shekhar,(2013), Banking Theory and Practice , Vikas Publications
4. Gupta. R. K (2001), Banking Theory Law and Practice, Jain Book Agency.
5. Vasanth Desai (1999), Indian Financial Systems Himalaya Publishing House.
6. RBI Bulletin, Trend in commercial Banking

JOURNALS

1. Journal of Banking and Finance ISSN: 0378-4266, Elsevier
2. Journal of Finance and Bank Management ISSN: 2333-6064 (Print) ISSN: 2333-6072 (online) American Research Institute for Policy Development.
3. Indian Journal of Finance ISSN 0973 – 8711, (www.indianjournaloffinance.com).
4. International Journal of Banking, Accounting and Finance – ISSN: 1755-3830(Print) ISSN: 1755-3849 (online), Inderscience Publisher's.
5. International Journal of Money, Banking and Finance. ISSN 2277-9388, (www.ijmbf-wealth.org) Wealth-IJMBF.

E-LEARNING RESOURCES

1. https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2752
2. <https://financialservices.gov.in/sites/default/files/Negotiable%20Instruments%20Act1881.pdf>
3. <https://indianmoney.com/articles/relationship-between-the-banker-and-customer>
4. <https://corporatefinanceinstitute.com/resources/knowledge/other/non-performing-assets-in-indian-banks/>
5. <http://www.allbankingsolutions.com/Banking-Tutor/Pledge-vs-Hypothecation-vs-Mortgage.htm>

Students will be able to

CO No.	CO STATEMENT
CO 1	Identify the concept's of banking
CO 2	Apply Law's relating to banking industry
CO 3	Evaluate the role played by the banking institutions in the economy
CO 4	Assess the working of the banks
CO 5	Compare and analyse various credit facilities.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	2	1	1	1	1	2	2	3	3
CO2	3	2	3	1	1	1	2	2	3	3
CO3	3	1	2	1	1	1	3	2	3	3
CO4	3	2	2	1	1	1	3	2	3	3
CO5	3	1	1	0	1	1	2	3	3	3
AVERAGE	3	1.6	1.8	0.8	1	1	2.4	2.2	3	3

MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0**TEACHING METHODOLOGY**

Lecture (Chalk and Talk-OHP-LCD)

Blended Classroom-E Content, Videos

Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A – Two Questions from each unit – consisting of short answers. Section B – At least one question from each unit. Not more than 2 questions from each unit. Section C- Not more than one question from any unit.
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER III COURSE PROFILE-B.COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
CM21/3C/CAC	CORPORATE ACCOUNTING	4	6	90	3.3.0	40	60	100
CM21/3C/MLW	MERCANTILE LAW	4	4	60	3.1.0	40	60	100
CM21/3C/RMS	RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES	4	5	75	3.2.0	40	60	100
CM21/3C/ECA	ELEMENTS OF COST ACCOUNTING	4	5	75	3.2.0	40	60	100
BE21/3A/PEC	PRONCIPLES OF ECONOMICS	5	6	90		40	60	100
CM21/3N/ADS	ADVERTISING AND SALESMANSHIP	2	2	30	2.0.0	NA	50	50
	SOFT SKILLS	3	2	30		40	60	100
		26	30	450		-	-	-

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SEMESTER – III
CORPORATE ACCOUNTING

TOTAL HOURS: 90

COURSE CODE: CM21/3C/CAC

CREDITS: 4

LTP: 3 3 0

COURSE OBJECTIVES

To enable the students

1. To understand the accounting procedure for issue of shares and redemption of preference shares.
2. To understand the accounting treatment for issue and redemption of debentures.
3. To learn the provisions for preparation of Final Accounts of Joint Stock Companies.
4. To understand the accounting principles followed for alteration of share capital.
5. To understand the accounting treatment for winding up of companies.

COURSE OUTLINE

UNIT I

Issue of Shares – Forfeiture and Reissue of Shares – Buy Back of Equity – Underwriting of Shares– Redemption of Preference Shares.

Rights issue- Bonus issue- Employee Stock Option Plan- Sweat Equity- Equity shares with differential rights (Theory only).

(26 hrs)

UNIT II

Issue and Redemption of Debentures.

(20 hrs)

UNIT III

Profits Prior to Incorporation – Final Accounts of Joint Stock Companies as per new guidelines of Schedule III Companies Amendment Act 2017 – Legal Requirements – Calculation of Managerial Remuneration.

(20 hrs)

UNIT IV

Alteration of Share Capital – Internal Reconstruction – Surrender of Shares.

(10 hrs)

UNIT V

Liquidation – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Account.

(14 hrs)

THEORY: 20% PROBLEMS:80%

SKILL DEVELOPMENT ACTIVITIES

1. Students will be able to find out and compare the share prices of prominent companies.
2. To interpret financial statements of real time companies.

RECOMMENDED TEXTBOOKS

1. Gupta R.L and Radhaswamy M., (2013) Corporate Accounting I, Sultan Chand & Sons, New Delhi.
2. Reddy T. S &. Murthy A, (2014), Corporate Accounting, Volume 1 & 2, Sixth Edition, Margham Publications, Chennai

REFERENCE BOOKS

1. Arulanandam M.A. and Raman K.S; Corporate Accounting; Himalaya Publishing House.
2. Jain S.P, Narang K.L, Agrawal Simmi & Sehgal Monika;(2018) Corporate Accounting-I, Ninth Edition, Kalyani Publishers, Ludhiana.
3. Maheswari S.N; Advanced Accountancy; Volume 1,10th Edition; Vikas Publishing.
4. Shukla M.C, Grewal T.S. and.Gupta S.C; (2019),Corporate Accounting; S Chand & Sons, New Delhi.;
5. Tulsian P C and C A Tulsian Bharat; Corporate Accounting; 2nd Edition; S.Chand & Sons,New Delhi.

JOURNALS

1. Journal of Business Finance and Accounting; Online ISSN:1468-5957; John Wiley &Sons Ltd.
2. Journal of Accounting Auditing and Finance; ISSN: 0148-558X; Sage Publications.
3. International Journal of Corporate Finance and Accounting; ISSN: 2334-4629; IGI Global.
4. The Journal of Corporate Accounting and Finance; Online ISSN: 0097-0053; Wiley Periodicals Inc.
5. The CPA Journal; New York State Society of CPAs.
6. Journal of Accounting Research; Online ISSN: 1475-679X; University of Chicago Booth School of Business.

E-LEARNING RESOURCES

1. <https://commerceease.com/terms-of-issue-of-shares/>
2. <https://gurujionlinestudy.com/issue-forfeiture-reissue-shares-study-material-notes-corporate-accounting/2/>
3. <https://www.toppr.com/guides/accountancy/issue-and-redemption-of-debentures/>
4. https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ
5. <http://www.accountingnotes.net/debentures/redemption-of-debentures>
6. <http://www.mca.gov.in/SearchableActs/Schedule3.html>
7. <https://blog.ipleaders.in/rules-share-capital-alteration/>
8. <http://www.accounting.pl/en/liquidations>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Analyse the accounting treatment of issue of shares and redemption of preference shares.
CO 2	Prepare accounts relating to issue and redemption of debentures.
CO 3	Prepare Statement of Profit & Loss and Balance Sheet of Joint Stock Companies as per Schedule III, Companies Amendment Act 2017.
CO 4	Appreciate the accounting practices followed in alteration or reduction of share capital.
CO 5	Apply accounting principles in preparation of Statement of Affairs and final Statement of Accounts with respect to winding up of companies

MAPPING-COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	2	0	2	1	2	2	2
CO2	3	3	3	2	0	2	1	2	2	2
CO3	3	3	3	3	0	3	1	2	2	2
CO4	3	3	3	3	0	2	0	2	2	2
CO5	3	3	3	3	0	2	0	2	2	2
AVERAGE	3	3	3	2.6	0	2.2	0.6	2	2	2

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk), Problem Solving, Quiz-Seminar-Assignments, Peer Learning,

Flipped Learning/Blended Classroom

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A must have theory questions and short answer problems. Two Questions from each unit
K1, K 2	B-5/8x8 marks	200	40		Section B must be have 2 theory questions and 6problems. At least one question from each unit
K2, K 3	C-2/4x20 marks	500	40		Section C must have 1 theory question and 3 problems Not more than 2 questions from any unit

SEMESTER – III

MERCANTILE LAW

TOTAL HOURS : 60

COURSE CODE :CM21/3C/MLW

CREDITS: 4

L T P : 3 1 0

COURSE OBJECTIVES

To enable students

1. To gain insight on the law governing general contracts.
2. To be aware about the mode of engaging in contracts and performance of the same, and the remedies available for breach of contract.
3. To understand the creation and termination of contract of Agency.
4. To gain insight on legal rules relating to Indemnity, Guarantee Bailment and Pledge.
5. To be aware of legal provisions relating to Sale of Goods Act.

COURSE OUTLINE

UNIT I

Introduction – Nature of Contract – offer and Acceptance – Consideration – Capacity to Contract – Free Consent.

(10 HRS)

UNIT II

Legality of Object – void Contracts – Contingent Contracts – Performance of Contract – Discharge of Contract – Remedies for Breach of Contract – Quasi Contracts.

(20 HRS)

UNIT III

Contract of Agency – Creation – Classification of Agents – Principal Agent Relationships – Delegation of Authority – Personal Liability of Agent – Termination of Agency.

(10 HRS)

UNIT IV

Indemnity – Guarantee – Bailment - Pledge – Lien – Hypothecation – Charge – Mortgage.

(10 HRS)

UNIT V

Sale of Goods – Conditions and Warranties – Transfer of Property – Performance – Rights of an Unpaid Seller.

(10 HRS)

SKILL DEVELOPMENT ACTIVITIES

1. The student will be able to enter into contracts of agency.
2. Students will be aware of their rights and duties in general contracts and in contracts of sale.

RECOMMENDED TEXTBOOKS

1. Kapoor N.D., *Elements of Mercantile law*, Sultan chand & co. 30th Ed.
2. Tulsian P.C. *Business Laws*, Tata Mcgraw Hill New Delhi.

REFERENCE BOOKS

1. Krishnan Nair, *Law of contracts*, Orient Longman Publishers.
2. Indian contract Act, 1872. – Bare act.
3. Sale of goods act, 1930. – Bare act.
4. Pillai R.S.N and Bhagavathi, *Business Law*, 3rd Ed., S.Chand & co.
5. Gulshan S.S.& Kapoor G.K., *Business Laws* 9th Ed New Age International,
6. Sreenivasan M.R., *Business law* 2nd Ed Margham Publication.
7. Kapoor N.D., *Business laws*, sultan chand & co. 28th Ed.

JOURNALS

1. International Journal of Law, Crime and Justice, Elsevier Publications, ISSN: 1756-0616
2. Journal of National Law University Delhi, Sage Publications,ISSN: 2277-4017
3. Journal of Legal Studies & Research (JLSR), The Law Brigade Publisher (India)ISSN 2455-2437

E-LEARNING RESOURCES

1. <https://www.netlawman.co.in/ia/indian-contract-act>
2. https://www.tutorialspoint.com/business_law/business_law_of_contract_act.htm
3. <https://courses.lumenlearning.com/masterybusinesslaw/chapter/introduction-to-agency-and-the-types-of-agents/>
4. <http://www.simplynotes.in/m-comb-com-2/special-contracts-indemnity-guarantee-bailment-and-pledge-agency/>
5. <https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/>
6. <https://www.lawteacher.net>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Apply basic elements required to enter into a valid contract under the Indian Contract Act 1872
CO 2	Outline the remedies available to individuals in case of breach of contract.
CO 3	Analyse the relationship between agent and principal and its legalities
CO 4	Understand legal provisions relating to Indemnity, Guarantee, Bailment & Pledge.
CO 5	Gain knowledge on the main principles which govern trade and business under the Sale of Goods Act 1872

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	3	2	0	0	2	2	2	3
CO2	3	1	3	2	0	0	2	2	2	3
CO3	3	2	3	2	0	0	2	2	3	3
CO4	3	1	3	2	0	0	2	1	2	3
CO5	3	1	3	2	0	0	2	3	2	3
AVERAGE	3	1.2	3	2	0	0	2	2	2.2	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Quiz-Seminar-Assignments

Peer Learning

QUESTION PAPER PATTERN

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

SEMESTER III

RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES

TOTAL HOURS: 75

COURSE CODE: CM21/3C/RMS

CREDITS: 4

LTP: 3 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the concept of research and measurement techniques towards report writing.
2. To generate and evaluate an appropriate sampling frame and methods of data collection.
3. To understand the meaning and process of hypothesis testing (including one sample and two sample test)
4. To understand the concept of independence of attributes
5. To apply correlation and regression analysis.

COURSE OUTLINE

UNIT-I

Introduction to Research- Definition, Types, Importance, Process - Analysis & Interpretation. Report Writing.

(15 Hrs)

UNIT-II

Data Collection. Sampling and Methods of Sampling -Probability Sampling Methods and Non-Probability Sampling Methods. Measurement - Meaning, Measurement Scales-Nominal, Ordinal, Interval & Ratio Scales.

(10 Hrs)

UNIT-III

Introduction to sampling distributions. Interval Estimation of a Population Mean: Large and small Sample, Determining the sample size; Interval Estimation of a Population Proportion. Hypothesis Testing: Developing H_0 and H_a - Type I & II Errors – One & Two – tailed test about a Population Mean (Large and small case) – Hypothesis testing and decision Making – Calculating the probability of Type II Errors – determining the sample size for a Hypothesis test about a Population Mean.

(20 Hrs)

UNIT IV:

ANOVA – One way & Two way Classification. Non parametric tests – Chi-square Test for Independence of Attributes & Homogeneity, Sign Test – Wilcoxon Signed Rank Test – Mann Whitney – Wilcoxon Test – Kruskal Wallis Test

(15 Hrs)

UNIT V:

Rank Correlation. Regression: Least squares Method -Time Series-Introduction ,Utility, Components-Measurement of Trend- Method of Least Squares-Straight & Parabolic Curve only, Seasonal Variation-Simple Average.

(15 Hrs)

THEORY 30% PROBLEM 70%

SKILL DEVELOPMENT ACTIVITIES

Students should be able to effectively conduct research, to be able to read and evaluate journal articles, to further develop critical thinking and analytic skills.

MOOCs

1. Research Methodology and Statistical Analysis By Dr. Subodh Kesharwani | Indira Gandhi National Open University
2. Business Research Methods By Dr G Parameshwari | Department of Commerce, PES College of Science Arts and Commerce, Mandya, Karnataka
3. Business Statistics By Dr Manju S | Maharani's Women's Commerce and Management College, Mysore.

RECOMMENDED TEXT BOOKS

1. Gupta, S. P. Statistical Methods (2004). *Sultan Chand & Sons Publisher, New Delhi.*
2. Vittal, P. R. (1997). Business Statistics and Operations Research. *Margham Publication Chennai.*
3. Anderson Sweeney and Williams, Statistics For Business and Economics, e8, Thomson South Western.
4. J.K. Sharma, Business Statistics , Pearson Education

REFERENCE BOOKS

1. Kothari, C. R. (2003). New Age International (P) Ltd. *Research methodology.*
2. Vohra, N. D. (2012). Business Statistics.
3. Elhance, D. N. (1957). *Fundamentals of statistics.* Kitab Mahal: Allahabad.
4. Sharma, J. K. (2007). *Business statistics.* Pearson Education India
5. Coleman, S., Greenfield, T., Stewardson, D., & Montgomery, D. C. (Eds.). (2008). *Statistical practice in business and industry* (Vol. 72). John Wiley & Sons.

JOURNALS

1. Journal of Research Practice, ISSN 1712-851X, AU Press
2. International Journal of Social Research Methodology , Online ISSN: 1464-5300, Taylor and Francis online

E-LEARNING RESOURCES

1. <https://www.mymarketresearchmethods.com/types-of-data-nominal-ordinal-interval-ratio/>
2. <https://stattrek.com/survey-research/sampling-methods.aspx>
3. <https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>
4. <https://www.statisticssolutions.com/using-chi-square-statistic-in-research/>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Identify the various kinds of research and outline the appropriate research design and process
CO 2	Apply quantitative and qualitative methods for data Collection , analysis and interpretation for business related research problem
CO 3	Formulate hypothesis and select appropriate test according to the sample size
CO 4	Use the appropriate parametric and non- parametric test in hypothesis testing.
CO 5	Compute, analyse the results of correlation and regression and to interpret the forecast using time series technique.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	2	0	3	1	0	2	2	3
CO2	3	0	2	0	3	1	0	1	2	3
CO3	3	0	3	0	3	3	2	2	2	3
CO4	3	0	2	0	3	3	2	2	2	3
CO5	3	1	2	0	3	3	2	2	2	3
AVERAGE	3	0.2	2.2	0	3	2.2	1.2	1.8	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Videos-Problem Solving - Quiz

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A –2 questions from each unit Section – B – atleast 1 question from each unit. Not more than 2 from any unit (2 theory) Section C – Not more than 1 question from any unit (1 theory)

**SEMESTER – III
ELEMENTS OF COST ACCOUNTING**

**TOTAL HOURS: 75
CREDITS: 4**

**COURSE CODE:CM21/3C/ECA
LTP: 3 2 0**

COURSE OBJECTIVES

To enable the students:

- 1) To learn the concepts and principles of cost accounting
- 2) To understand the importance of Cost Control
- 3) To understand the control of cost relating to various material losses
- 4) To understand accounting and control of labour cost
- 5) To acquire knowledge on overhead costing involving classification, allocation, apportionment and absorption of overheads

COURSE OUTLINE

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 – Cost centre – Profit centre. Meaning of Activity Based Costing.

(5 hrs)

UNIT-II

Cost Classification and Cost Concepts – Elements of Cost – Preparation of Cost Sheets – Tenders and Quotations.

(12 hrs)

UNIT-III

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.

(18 hrs)

UNIT-IV

Labour cost – Time card and Job Card – Overtime and Idle Time – Labour Turnover – Methods of Wage Payment – Methods of Incentive Schemes.

(22 hrs)

UNIT-V

Overheads – Factory, Administration, Selling and Distribution – Classification – Allocation – Apportionment and Absorption of Factory Overheads - Machine hour Rate method.

(18 hrs)

THEORY: 20% PROBLEMS: 80%

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a cost sheet for a real time product.
2. Calculate Labour Turnover Ratio for a Small Scale Industry

MOOCs

Cost Accounting By Prof. Varadraj Bapat - IIT Bombay.

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Murthy A. and Gurusamy S., Cost Accounting, Vijay Nicole, Chennai
3. Pillai R. S. N. and Bagavathi V., Cost Accounting, S.Chand,New Delhi
4. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
5. Shukla M.C., Grewal T .S. and Dr.Gupta M.P., Cost Accounting, S.Chand, New Delhi

JOURNALS

1. The Indian Journal of Accounting. ISSN 0927-1479, Indian Accountintg Association
2. Journal of Cost Analysis & Parametrics. Print ISSN 1941-658X. Online ISSN 2160-4746. Taylor & Francis
3. Journal of Cost Management. ISSN 1092-8057. WG & C
4. The International Journal of Accounting. ISSN 1094-4060. E-ISSN- 2213-3933

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning-objectives-principles-and-objections/55218>
2. <http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning-advantages-and-preparation/7505>
3. [http://www.accountingexplanation.com/materials and inventory cost control.htm](http://www.accountingexplanation.com/materials%20and%20inventory%20cost%20control.htm)
4. <https://www.tutorsonnet.com/introduction-to-labour-remuneration-homework-help.php>
- 5 <http://www.preservearticles.com/cost-accounting/here-are-your-brief-notes-on-allocated-and-apportionment-of-overheads/12305>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the basic principles and concepts of cost accounting
CO 2	Prepare the statement of Cost and Provide insight into control of cost
CO 3	Prepare the statements relating to material purchase, issue and losses
CO 4	Compute the Labour cost under various remuneration schemes
CO 5	Analysis the different methods to compute overhead cost

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	1	1	1	3	2	1	3	3
CO2	3	3	1	1	1	1	2	1	3	3
CO3	3	3	1	1	1	3	2	1	3	3
CO4	3	3	2	1	1	1	2	1	3	3
CO5	3	3	1	1	1	1	2	1	3	3
AVERAGE	3	3	1.2	1	1	1.8,	2	1	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED- 1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk LCD), Problem Solving, Group Discussion, Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - Two Questions from each unit –Consisting of theory and short answer problems Section B - At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C - Not more than one question from any unit. (1 Theory question)
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER III
ADVERTISING AND SALESMANSHIP

(Offered to Other Departments)

TOTAL HOURS: 30

COURSE CODE: CM21/3N/ADS

CREDITS: 2

LTP: 2 0 0

COURSE OBJECTIVES

To enable the students

1. To understand the basic concepts in advertising and salesmanship.
2. To identify various methods of advertising.
3. To examine the ethics and recent trends in advertising and salesmanship industry

COURSE OUTLINE

UNIT I

Introduction to Advertising: Definition of Advertising - Evolution of Advertising, Features of advertising - Advertising creativity- Factors determine the advertisibility of the product- Setting the advertising objectives – AIDAS Model - Importance of Advertising – Functions of advertising - Ethics in advertising.

(10 Hrs)

UNIT II

Types of advertising – Classification of advertising - Print media concepts – Newspapers – Magazines – Packaging - Directory Advertising. Broadcast and Internet Media: Meaning of Broadcast Media, Radio as Medium, Television as Medium, Internet Advertising, Email Advertising, Push advertising, Sponsored advertising. Market Analysis, Evaluating the effectiveness

(10 Hrs)

UNIT III

Salesmanship: Concept – Features of salesmanship, Qualities and Skills of Sales Executives , Classification of salesmanship, Functions, Duties and responsibilities of a salesman - Emerging Trends in Salesmanship. Personal Selling: concept - objectives - Personal Selling Process, Customer Delight. Incentives – Meaning – Types.

(10 Hrs)

SKILL DEVELOPMENT ACTIVITIES

1. Developing and presenting advertising campaigns for an imaginary product/services
2. Presenting as a salesperson and convincing to buy the product/services

MOOCs

Introduction to Advertising By Dr Richa Mandovra, Devi Ahilya Viswavidyalaya, Indore

RECOMMENDED TEXTBOOKS

1. Saravanavel, P., & Sumathi, S. (2012). *Advertising and salesmanship*. Margham publications
2. Belch. (2017) *Advertising and Promotion*. Tata McGraw Hill.

REFERENCE BOOKS

1. Wells.(2016) *Advertising Principles and Practice*, New Delhi, Prentice Hall of India.
2. Kenneth, E. Clow & Donald E. Baack. (2015) *Integrated Advertising Promotion & Marketing Communication*. New Delhi: Prentice Hall.
3. Appannaiah.H.R and Ramnath, (2016) *Advertising and Media Management*, Himalaya Publisher.

JOURNALS

1. Journal of Banking and Finance ISSN: 0378-4266, Elsevier
2. Journal of Finance and Bank Management ISSN: 2333-6064 (Print) ISSN: 2333-6072 (online) American Research Institute for Policy Development.
3. International Journal of Banking, Accounting and Finance – ISSN: 1755-3830(Print) ISSN: 1755-3849 (online), Inderscience Publisher's.

E-LEARNING RESOURCES:

1. <https://www.investopedia.com/terms/a/atm.asp>
2. <https://www.enterprisedges.com/banking-financial-service-trends-india>
3. <http://www.allbankingsolutions.com/Banking-Tutor/Pledge-vs-Hypothecation-vs-Mortgage.htm>

COURSE OUTCOMES

Students will be able to

CO No.	CO STATEMENT
CO 1	To identify the various fundamental and ethics in advertising industry
CO 2	To compare the various advertising media of operations
CO 3	To examine the concepts and recent trends in salesmanship.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	2	1	1	1	1	2	2	3
CO2	3	1	2	1	1	1	1	2	2	3
CO3	3	1	2	1	1	1	1	2	2	3
AVERAGE	3	1	2	1	1	1	1	2	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Blended Classroom-E Content, Videos-

Group Discussion

Quiz-Seminar-

Peer Learning-

QUESTION PAPER PATTERN

Section	Word Limit	Total Marks
A-10/12X5marks	100	50

SEMESTER IV COURSE PROFILE – B.COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
CM21/4C/CMT	COSTING METHODS AND TECHNIQUES	4	6	90	3.3.0	40	60	100
CM21/4C/ITL	INDIRECT TAX LAWS	4	5	75	3.2.0	40	60	100
CM21/4C/MAG	MANAGEMENT ACCOUNTING	4	5	75	3.2.0	40	60	100
CM21/4C/CAB	COMPUTER APPLICATIONS IN BUSINESS	3	4	60	2.0.2	40	60	100
BE21/4A/IBE	INTERNATIONAL BUSINESS ENVIRONMENT	5	6	90		40	60	100
CM21/4N/HBR	HUMAN BEHAVIOUR	2	2	30	2.0.0	NA	50	50
	SOFT SKILLS	3	2	30		40	60	100
		25	30	450		-	-	-

SEMESTER IV

COSTING METHODS AND TECHNIQUES

TOTAL HOURS: 90

COURSE CODE: CM21/4C/CMT

CREDITS: 4

LTP: 3 3 0

COURSE OBJECTIVES

To enable the students

1. To understand the need for reconciliation of profits between Cost Accounting and Financial Accounting
2. To foster knowledge on the procedures of Job, Batch and Contract costing
3. To compute the cost of maintenance and running of transport services
4. To ascertain the cost of the product at each stage of the manufacturing with respect to various processes undergone during manufacturing
5. To study the marginal costing techniques as a decision-making tool

COURSE OUTLINE

UNIT I

Reconciliation of Cost and Financial Accounts – Importance – Need – Procedure for Reconciliation
(12 hrs)

UNIT II

Job Costing – Batch costing – Contract costing – Concepts, Difference - Profit or Loss on Contract – Practical Problem
(18 hrs)

UNIT III

Operating Costing – Transport Costing – Cost Units - Transport Costing Procedure
(13 hrs)

UNIT IV

Process Costing – Features – Advantages – Limitations - Process Losses - Equivalent Units (excluding Inter Process Profits) – Process Accounts.
(23 hrs)

UNIT V

Marginal Costing – Features, Advantages, Limitations – Marginal Costing and Absorption Costing – CVP Analysis – Break Even Analysis - Applications of Marginal Costing and Decision Making (Key factor, Make or buy decision, Idle facilities contribution, Plant merger decision, Product mix or Sales mix, Export decision, Increment analysis, Product elimination, Plant or Equipment Purchase decision)

(24 hrs)

THEORY: 20% PROBLEMS:80%

SKILL DEVELOPMENT ACTIVITIES

1. Preparing the service cost sheet for any existing small transport company
2. Calculating the cost of the product using the marginal costing techniques

MOOCs

COST ACCOUNTING by Prof. Varadraj Bapat , IIT Bombay

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Murthy A. and Gurusamy S., Cost Accounting, Vijay Nicole, Chennai
3. Pillai R. S. N. and Bagavathi V., Cost Accounting, S.Chand,New Delhi
4. Saxena V.K. and Vashist C.D , Cost Accounting, Sultan Chand & Sons, New Delhi
5. Shukla M.C., Grewal T .S. and Dr.Gupta M.P., Cost Accounting, S.Chand

JOURNALS

1. The Indian Journal of Accounting. ISSN 0927-1479, Indian Accounting Association
2. Journal of Cost Analysis & Parametrics. Print ISSN 1941-658X. Online ISSN 2160-4746. Taylor & Francis
3. Journal of Cost Management. ISSN 1092-8057. WG & C
4. The International Journal of Accounting. ISSN 1094-4060. E-ISSN- 2213-3933

E- LEARNING RESOURCES

1. <http://www.accountingnotes.net/cost-accounting/reconciliation-of-cost-and-financial-accounts/4509>
2. <https://www.businesswritingservices.org/cost-accounting-sp-962412722/951-batch-costing-and-contract-costing>
3. <https://www.fundamentalsofaccounting.org/service-costing/>
4. <http://www.accountancyknowledge.com/process-costing-problems-and-solutions/>
5. <https://www.accountingtools.com/articles/what-is-marginal-cost.html>

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement
CO 1	Reconcile the profits between Cost and Financial Accounting
CO 2	Analyze the principles of computing profits with relating to job and Batch order costing system and construction contract costing
CO 3	Assess the cost of maintenance of transport service
CO 4	Evaluate the cost of the product at each stage of manufacturing.
CO 5	Make decisions based on techniques of marginal costing

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	1	1	2	1	1	1	3	3
CO2	3	3	1	1	2	3	1	1	3	3
CO3	3	3	1	1	2	1	1	1	3	3
CO4	3	3	1	1	2	1	1	1	3	3
CO5	3	3	1	1	3	1	3	1	3	3
AVERAGE	3	3	1	1	2.2	1.4	1.4	1	3	3

STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk LCD), Problem Solving, Group Discussion, Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - Two Questions from each unit –Consisting of theory and short answer problems Section B - At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C - Not more than one question from any unit. (1 Theory question)
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – IV

INDIRECT TAX LAWS

TOTAL HOURS: 75 HOURS

COURSE CODE: CM21/4C/ITL

CREDITS: 4

LTP: 3 2 0

COURSE OBJECTIVES

To enable the students

1. To gain knowledge on the principle of Indirect tax laws.
2. To understand the procedural aspects of CGST.
3. To familiarize the functional aspects of Indirect taxation.
4. To understand the IGST & SGST laws.
5. To understand the types & valuation of goods under 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.

(8hrs)

UNIT II

Procedural aspect : CGST ACT- Definitions - Basis of Levy- Registration & Exemption- Composition Scheme-Transition Provisions-Supply of goods-Supply of Services-Types of Supply- Composite Supply and Mixed Supply– Time of Supply-Valuation of Supply.
(Simple problems only)

(24hrs)

UNIT III

Reverse Charge Mechanism – Input Tax Credit-Blocked Credit- Input tax reversal- Books and Records. (Simple problems only)

(13hrs)

UNIT IV

IGST ACT- Short Title and Commencement – Definition- SGST ACTS- Power to levy and Collection- UTGST ACT- Power to levy and Collection- GST (Compensation to States) Act. Functional Aspect: Returns-Offences and Penalties- Assessment-Refunds- Anti Profiteering.

(20 hrs)

UNIT V

Customs Act – Objectives – Levy and Collection – Classification of Goods – Types of Customs Duty – Valuation of Goods – High Sea sales.

(10 hrs)

THEORY 80 % PROBLEMS 20%

SKILL DEVELOPMENT ACTIVITIES

Students will be able to help the industry and small trader to workout their GST and timely submission tax return to avail the benefit of tax credit mechanism.

MOOCs

Introduction to GST , By Professor Anirban Ghosh | Netaji Subhas Open University

RECOMMENDED TEXTBOOKS

1. Dr.S.Varadharaj, Indirect taxation(GST and Customs),Sri Rudhra learning.
2. Datey, V.S. (2018), GST Law&Practice with Customs&FTP. Taxmann Publication Pvt.Ltd. ,New Delhi,.
3. Singhania.V.S., & Singhania, M. (2019), *Students' Guide to Income Tax*. Taxmann Publications Pvt.

REFERENCE BOOKS

1. Reddy, T. S. Y, Hariprasad Reddy (2019), Business Taxation (Indirect Taxes)., *Margam Publication*.
2. Datey.V.S. ,(2018) ,Customs Law Practice & Procedures, Taxmann Publication Pvt.Ltd. ,New Delhi, Manoharan. T.N., Hari.G.R,(2019), Students handbook on Taxation, Snow White Publication Pvt. Ltd.,
3. Mohammad. Rafi, (2019), Indirect Tax Laws, Bharat publication.
4. Datey.V.S.,(2019), GST Ready Reckoner , Taxmann Publication,.

JOURNALS

1. International Journal of Accounting and Taxation, ISSN: 2372-4978 (Print Version) ISSN: 2372-4986 (Electronic Version).
2. Tax Journal, LexisNexis.
3. Journal of International Accounting, auditing and taxation, Elsevier, ISSN:1061-9518.

E-LEARNING RESOURCES

1. <https://www.knowledgiate.com/canons-of-taxation/>
2. <https://www.indiafilings.com/gst-portal/igst-act/application-provisions-central-goods-services.tax-act?pageno=2>
3. <http://www.gstcouncil.gov.in/cgst-rules>
4. <https://cleartax.in/s/gst-penalties-and-appeals>
5. <http://www.gstcouncil.gov.in/igst-notifications>
6. <http://www.cbic.gov.in/htdocs-cbec/customs/cs-acts-botm>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the basic concepts of taxation.
CO 2	Assess the framework of time, place of supply, reverse charge mechanism & related provisions.
CO 3	Acquire the knowledge on the basis of assessment & returns to be filed.
CO 4	Acquire knowledge on the basis of levy & provision relating to the supply of IGST & SGST.
CO 5	Gain knowledge on Customs Act & related provisions.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	3	3	0	0	0	0	3	2
CO2	3	1	3	3	0	2	0	2	3	3
CO3	3	0	3	3	0	1	0	0	3	3
CO4	3	0	3	3	0	1	0	2	2	3
CO5	3	1	3	3	0	1	0	2	3	3
AVERAGE	3	0.6	3	3	0	1	0	1.2	2.8	2.8

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Peer Learning

Quiz-Seminar

Flipped Learning/Blended Classroom-E Content, Videos

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A 2 questions from each unit Section B At least 1 from each unit and not more than 2 from any unit Section C not more than 1 from any unit.
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/3x20 marks	500	40		

SEMESTER – IV
MANAGEMENT ACCOUNTING

TOTAL HOURS: 75

COURSE CODE: CM21/4C/MAG

CREDITS: 4

LTP: 3 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the basic concepts of management accounting and its techniques.
2. To read, interpret and analyse the financial statements.
3. To impart knowledge of cash flow and fund flow statements.
4. To provide an understanding of various types of budgets
5. To acquire knowledge on variance analysis

COURSE OUTLINE

UNIT I

Management Accounting-Meaning-Scope- Importance and Limitations-Management Accounting Vs Cost Accounting, Management Accounting Vs Financial Accounting, HRA (Theory only)

(5hrs)

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 – Economic value addition and Du Pont (Theory only) – Ratio Analysis-Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios, Interpretation, Benefits and Limitations.

(20hrs)

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-Distinction between Fund Flow and Cash Flow Statements.

(18hrs)

UNIT IV

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

(12hrs)

UNIT V

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

(20hrs)

THEORY: 20% PROBLEMS:80%

SKILL DEVELOPMENT ACTIVITIES

1. Calculate and interpret ratios of real company - Unit 2
2. Preparation of Budgets for newly started company - Unit 4

MOOCs

1. Management Accounting by By Prof. Anil K. Sharma, IIT Roorkee

RECOMMENDED TEXTBOOKS

1. Maheswari, D. S, "Principles of Management Accounting" Sultan Chand & Sons. *Delhi-53, 17th Edition*
2. Reddy, T. S., & Hari Prasad Reddy, A, Management accounting. *Margham Publication, 15th Edition.*

REFERENCE BOOKS

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. *Management Accounting*.
3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, *Vijay Nicole*
5. Srinivasan, N. P., & Murugan, M. S., *Accounting for management*. S. Chand.

JOURNALS

1. International Journal of Behavioural Accounting and Finance, INDERSCIENCE Publishers, ISSN 1753-1977
2. The Management Accountant Journal, Dr. Ketharaju Siva Venkata Sesha Giri Rao, ISSN 09723528

E-LEARNING RESOURCES

1. <http://www.accountingnotes.net/management-accounting/management-accounting-meaning-limitations-and-scope/5859>
2. <https://www.wallstreetmojo.com/ratio-analysis/>
3. <https://www.accountingtools.com/articles/how-to-prepare-a-cash-flow-statement.html?rq=cash%20flow%20statement>
4. <https://courses.lumenlearning.com/sac-managacct/chapter/introduction-to-budgeting-and-budgeting-processes/>
5. <http://www.accountingnotes.net/cost-accounting/variance-analysis/what-is-variance-analysis-cost-accounting/10656>

COURSE OUTCOMES

The students will be able to

CO NO	CO STATEMENT
CO 1	Understand the basic concepts of management accounting and human resource accounting
CO 2	Analyse and interpret financial statements with the help of ratio analysis.
CO 3	Prepare cash flow statement as per AS III and understand the concept of fund flow.
CO 4	Analyze budgeting techniques for forecasting
CO 5	Compute the various cost variances

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	1	1	2	1	2	3	3
CO2	3	3	2	1	1	0	2	1	2	3
CO3	3	3	2	1	1	0	2	1	2	3
CO4	3	3	2	1	1	3	3	2	3	3
CO5	3	3	2	1	1	0	2	1	2	3
AVERAGE	3	3	2.2	1	1	1	2	1.4	2.4	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk LCD), Problem Solving, Group Discussion, Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - Two Questions from each unit –Consisting of theory and short answer problems Section B - At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C - Not more than one question from any unit. (1 Theory question)
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – IV
COMPUTER APPLICATIONS IN BUSINESS
(PRACTICAL ONLY)

TOTAL HOURS: 60

COURSE CODE: CM21/4C/CAB

CREDITS: 3

LTP: 2 0 2

COURSE OBJECTIVES

To enable the students

- 1) To understand the basic functions of MS office Excel.
- 2) To gain knowledge in the functions of Excel.
- 3) To learn about SPSS software and perform different kinds of statistical tests.
- 4) To understand tally software & to maintain computerized accounts of a business concern.
- 5) To discuss how inventory is accounted in Tally.

COURSE OUTLINE

UNIT I

MS Excel: Workbook and Worksheet –Entering Data, Editing, Formatting; Referencing Cells; Data – Sort, Filter, Subtotal, Validate, Table.

(15 hrs)

UNIT II

MS Excel: Functions in Excel; Goal Seek; Scenario; Pivot Table; What-if-analysis; vlookup and hlookup; Charts and Graphs.

(15 hrs)

UNIT III

SPSS: Introduction – Descriptive Statistics – Correlation - Regression – Hypothesis Testing – t test – ANOVA – Chi-Square test.

(10 hrs)

UNIT IV

Tally Package: Configuration of Tally; Tally Screens and Menus; Company Information – Creating, Selecting, Altering, Closing a Company; Accounting Information – Creating, Displaying, Altering and Deleting Groups and Ledgers; Voucher Entries – Types of Vouchers, Displaying, Altering and Deleting Vouchers.

(10 hrs)

UNIT V

Tally Package: Inventory Information – Creating, Displaying, Altering and Deleting Stock Groups, Stock Categories, Stock Items, Unit of Measures, Reports – Displaying Different types of Accounting and Inventory Reports, Changing Display Format of Reports, Printing Reports.

(10 hrs)

SKILL DEVELOPMENT ACTIVITIES

Equipping the students to use computers which is needed for corporate jobs.

RECOMMENDED TEXTBOOKS:

1. Ahmed P. Rizwan, *Tally ERP 9*, Margham Publications Pvt ltd.
2. Walkenbach John , *Microsoft Excel 2013 Bible- The Comprehensive Tutorial Resource*, Wiley Publications.

REFERENCE BOOKS:

1. Palanivel.S, *Tally – Accounting Software* (for U.G. & P.G. Courses).
2. Nadhani.A.K, *Implementing Tally 6.3- The Ultimate Guide for Tally Users & Aspirants*, Bpb Publications.
3. Sundaramoorthy.V, *Genesis Tally Bible*, VBSE Pvt ltd.
4. Asthana.H.S & Bhushan.B, *Statistics for Social Sciences*, PHI Learning Pvt Ltd, Second edition.
5. Srivastava.V & Seth.P ,*Master Microsoft Excel 2016*

E-LEARNING RESOURCES:

1. <https://www.auditexcel.co.za/article/other-tools-in-excel/>
2. <https://www.computergaga.com/excel/functions/>
3. <https://www.spss-tutorials.com/basics/>
4. <https://www.tallyclub.in/>
5. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

COURSE OUTCOMES

Students will be able to:

CO NO.	CO STATEMENT
CO1	Outline the various tools of excel such as entering data, editing, formatting, referencing cells, sorting and filtering data
CO2	Demonstrate the understanding of the functions of excel such as goal seek, scenario, pivot table , What if analysis, vlook up, charts and graphs.
CO3	Formulate solutions by using correlation, regression, Anova and Chi square test in SPSS.
CO4	Evaluate the basic concepts in Tally and prepare Profit & loss a/c and Balance sheet of companies in Tally.
CO5	Identify stock groups, stock categories & stock items and manage inventory in Tally.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	0	1	3	3	1	2	2	3
CO2	3	1	0	1	3	3	1	2	2	3
CO3	3	1	0	1	3	3	2	3	2	3
CO4	3	3	0	1	3	3	2	2	2	3
CO5	3	3	0	1	3	3	2	2	2	3
AVERAGE	3	1.8	0	1	3	3	1.6	2.2	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning: E Content, Videos

QUESTION PAPER PATTERN

Section	Total	Special Instructions if any
A-5X20 marks	100	Section A - Each question from each unit.

SEMESTER IV
HUMAN BEHAVIOUR
(OFFERED TO OTHER DEPARTMENT STUDENTS)

TOTAL HOURS: 30

COURSE CODE: CM21/4N/HBR

CREDITS : 2

LTP: 2 0 0

COURSE OBJECTIVE

To enable the students

1. To understand the HR environment and to know the features of individual and group behaviour.
2. To identify what motivates humans and about various aspects of leadership.
3. To develop a conceptual understanding of conflicts and how to manage it.

UNIT I

Social System: Individual Behaviour, Group Behaviour – Characteristics & Stages of Group Development, Informal Group – Nature & benefits.

(10 hrs)

UNIT II

Motivation- Meaning, types, Incentives (Financial & Non Financial) & Rewards.

Fundamentals of Leadership – Nature, Styles of Leadership, Qualities of a Leader.

(12 hrs)

UNIT III

Managing Conflicts – Nature & Process, Management of Conflicts.

(8 hrs)

SKILL DEVELOPMENT ACTIVITIES

To engage the students in group activities such as role playing which will help them understand ideal human behavior.

MOOCs

Human resource development By Prof. KBL Srivastava, IIT Kharagpur

SUGGESTED READINGS

1. Barry L Reece , Human Relations, Principles & Practices, South- Western, Cengage .Learning 2014
2. Laura Portolese Dias, Beginning Human Relations- Creative Commons, 2012
3. Lambertson, Human Relations & You, McGraw Hill Higher Education ,
4. Robert N Lussier Human Relations in Organisations: Applications & Skill Building- 2014
5. Kathryn. W. Hegar. , Modern Human Relations at Work, 10th Edition, Mountain View College, Cengage Learning, Higher Education.

JOURNALS

1. Journal of Human Relations
2. South Asian Journal of Human Resources Management
- 3 .Human Resource Management Review
4. Research in Personnel and Human Resources Management
5. Journal of Organizational Behaviour

E-RESOURCES

1. www.hum.sagepub.com/
2. www.Tavinstituteorg/humanrelations/
3. www.springer.com
4. [www.encyclopediacom/topic/ Human_Relations.aspx](http://www.encyclopediacom/topic/Human_Relations.aspx)

COURSE OUTCOMES:

Students will be able to

CO No.	CO Statement
CO 1	Identify the characteristics of individual and group behaviour.
CO 2	Analyse about the various aspects of compensation structure and leadership.
CO 3	Assess the process of conflict management.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	2	1	1	1	1	2	2	3
CO2	3	1	2	1	1	1	1	2	2	3
CO3	3	1	2	1	1	1	1	2	2	3
AVERAGE	3	1	2	1	1	1	1	2	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Blended Classroom-E Content, Videos-

Group Discussion

Quiz-Seminar-

Peer Learning-

QUESTION PAPER PATTERN

Section	Word Limit	Total Marks
A-10/12X5marks	100	50

SEMESTER V COURSE PROFILE – B. COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
CM21/5C/FMG	FINANCIAL MANAGEMENT	4	6	90	3.3.0	40	60	100
CM21/5C/CLP	COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS	4	6	90	3.3.0	40	60	100
CM21/5C/IT1	INCOME TAX THEORY LAW AND PRACTICE I	4	6	90	3.3.0	40	60	100
CM21/5E/MKG OR CM21/5E/MIS	MARKETING OR MANAGEMENT INFORMATION SYSTEMS	5	6	90	4.2.0	40	60	100
CM21/5E/IEP OR CM21/5E/CSM	INNOVATION AND ENTREPRENEURSHIP OR CORPORATE PLANNING & STRATEGIC MANAGEMENT	5	6	90	4.2.0	40	60	100
		21	30	450		-	-	-

COURSE PROFILE – B. COM SELF STUDY

COURSE CODE	TITLE OF THE PAPER	CREDITS
CM21/5SS/POI	Principles Of Insurance	2
CM21/5SS/RMT	Retail Management	2
CM21/5SS/ITR	Internship	1

SEMESTER – V

FINANCIAL MANAGEMENT

TOTAL HOURS: 90

COURSE CODE: CM21/5C/FMG

CREDITS: 4

L T P: 3 3 0

COURSE OBJECTIVES

To enable students

1. To understand how crucial financial decisions are taken in a firm and gain insight into wealth maximisation and profit maximisation.
2. To understand the cost of capital, importance of leverage and capitalisation.
3. To select and apply techniques for long term decision making using capital budgeting concepts.
4. To understand the dividend policies of a firm.
5. To select and apply techniques for short term financial needs of the firm using working capital management concepts.

COURSE OUTLINE

UNIT I

Financial Management–Introduction-Scope-Finance and other related disciplines-Financial Functions- Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximisation Vs Wealth Maximisation. Time value of Money.

(10 Hours)

UNIT II

Concept of Cost of Capital. Measures of Specific and Overall Cost of Capital. Financing Decision. Leverage-Operating, Financial and Combined. Determinants of Capital Structure - Optimum Capital Structure. Financial Planning - Objects and Characteristics. Capitalisation - Over and Under Capitalisation. **(25 hours)**

UNIT III

Capital Budgeting- Estimating Cash Flows- Evaluation Techniques, Traditional and Discounted Cash Flow Techniques (Risk analysis Excluded)–Capital Rationing (Theory only)

(25 hours)

UNIT IV

Dividend Decision: Factors determining Dividend Policy - Stable Dividend Policy-Stock Dividend (Theory) Sources of Funds – Long term and Short-term Funds.

(12 hours)

UNIT V

Working Capital Management: Need for Working Capital –Determinants of Working Capital- Operating Cycle - Computation of Working Capital-Management of Cash, Inventory, Accounts Receivable and Accounts Payable.

(18 hours)

THEORY 50% PROBLEMS 50%

SKILL DEVELOPMENT ACTIVITIES

1. To evaluate and rank the different projects based on their merits.
2. To estimate the Working Capital requirements of a business concern.

MOOCs

Working Capital Management By Prof. Anil K. Sharma Department of Management Studies Indian Institute of Technology Roorkee

RECOMMENDED TEXTBOOKS

1. M.Y.Khan and P.K.Jain *Basic Financial Management*, Tata McGraw-Hill Education
2. Dr. A. Murthy, *Financial Management*, Margham Publications

REFERENCE BOOKS

1. Pandey I.M.: *Financial Management*, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: *Financial Management*, Sultan Chand & Sons
3. Prasanna Chandhra: *Financial management theory and practice*, McGraw-Hill Education
4. Dr. Rustagi P R, *Fundamentals of Financial management* , Taxman’s publication, 14th edition
5. Paramasivan C & Subramanian T, *Financial Management*, New Age International Publishers

JOURNALS

1. Journal of Multinational Financial Management-Elsevier ISSN: 1462-6004
2. Financial Management – Wiley Online ISSN:1745-6622
3. International Journal of Financial Management , Publishing India Group, ISSN: 2229-5682
4. Indian Journal Of Finance, Associated Management Consultants Private Limited, New Delhi ISSN 0973 - 8711

E-LEARNING RESOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Apply conceptual understanding about the role and functions of the finance manager in the new millennium
CO 2	Identify various components in the firm's capital structure and use leverages to construct an optimum capital structure.
CO 3	Evaluate feasible financial alternatives while making long term investments
CO 4	Assess various dividend policies adopted by firms
CO 5	Formulate day to day working capital requirements of the firm using working capital techniques.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	2	3	0	0	3	2	3	3
CO2	3	2	2	3	2	0	3	0	3	3
CO3	3	2	3	3	1	0	3	2	3	3
CO4	3	2	3	3	1	0	3	1	3	3
CO5	3	3	3	2	1	0	3	1	3	3
AVERAGE	3	2.2	2.6	2.8	1	0	3	1.2	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Problem Solving

Quiz-Seminar-Assignments

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A must have 5 theory questions and 5 short answer problems. Two Questions from each unit Section B must have 4 theory questions and 4 problems. At least one question from each unit Section C must have 2 theory question and 2 problems Not more than one question from any unit
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER V

COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS

TOTAL HOURS: 90

COURSE CODE: CM21/5C/CLP

CREDITS: 4

L T P: 3 3 0

COURSE OBJECTIVES

To enable the students

1. To interpret the nature, kinds of companies and procedure for incorporation of companies.
2. To gain an indepth knowledge of the important documents forming part of incorporation of a company
3. To acquire knowledge on provisions relating to membership of a company and transfer and transmission of shares
4. To understand the various kinds of the meetings of a company, structure of the Board of Directors and provisions relating to winding up of a company and law relating to Insolvency and Bankruptcy Code.
5. To explore the law relating to Limited Liability Partnership and conversion of different forms of organisation into Limited Liability Partnership.

COURSE OUTLINE

UNIT I

Legal framework of Company law in India- Meaning and Definition of Joint Stock Company – Features of a company – Corporate Veil - Kinds of companies – Start-up companies in India: An overview. One Person company: Meaning, Features, Formation, Conversion of One Person Company. Incorporation of a company-Promotion- Role of Promoters.

(20 Hrs)

UNIT II

Memorandum of Association – Contents and alteration – Doctrine of Ultra Vires. Articles of Association – contents and alteration – Distinction between Memorandum of Association and Articles of Association– Doctrine of Constructive Notice – Doctrine of Indoor Management. Prospectus – Contents – Types of Prospectus – Misstatements in prospectus. An Introduction to MCA 21 and XBRL

(18 Hrs)

UNIT III

Membership of a company: Meaning, Definition, Modes of acquiring Membership. Register of Members – Cessation of membership – Rights and liabilities of members – Veto power. Share Certificate & Share Warrant. Transfer and transmission of shares.

(15 Hrs)

UNIT IV

Structure of board of directors - Committees of a company. Meetings of Board of directors – meeting of share Holders- Virtual meetings. Various resolutions. Voting Rights -E- Voting. Requisites of a valid meeting: Quorum - Notice - Minutes. Corporate governance relating to structure of the board- - Corporate Social Responsibility. Winding Up – Meaning - Types of winding up- Closure of Companies through STK Process. Insolvency and Bankruptcy Code (IBC)- Role of NCLT in Solvency and Bankruptcy (NCLT).

(25 Hrs)

UNIT V

Limited Liability Partnership (LLP): Meaning – Features – Nature-Incorporation of LLP – Conversion of Firm, Private Company, Unlisted Public Company to LLP- Duties and Responsibilities of Partners. Differences between Company, LLP and Partnership. An introduction to Mega firms. Company law: A Global perspective.

(12 Hrs)

SKILL DEVELOPMENT ACTIVITIES

1. Drafting of Minutes of a meeting and preparing MOA and AOA for an imaginary company
2. Learn various concessions granted by Companies Act to Startup companies

MOOCs

Corporate social responsibility by Prof. Aradhna Malik, IIT Kharagpur

RECOMMENDED TEXTBOOKS

1. Kapoor.N.D. (2019). *Elements of Company Law* (30th ed.). Sultan Chand & Sons, New Delhi.
2. Tulsian, P.C. (2018). *Business and Corporate Laws* (6th ed.). Tata Mcgraw Hill, New Delhi.

REFERENCE BOOKS

1. Garg, Kamal. (2018). Insolvency and Bankruptcy Code Ready Reckoner. ICSI.
2. Kapoor, G.K, et al. (2019). Company Law – A Comprehensive Text Book on Companies Act 2013 (As amended by Companies (Amendment) Act 2019). (22nd ed.). Taxmann.
3. LLP Manual - An Authentic Compendium of Act/Rules/Circulars & Notifications on Law relating to LLPs LLP Manual. (2017). (7th ed.). Taxmann.
4. Singh, Avatar. (2019). Company Law (17th ed.). Eastern Book Company.
5. Study Material for Executive Program for students by ICSI. (2020). ICSI.

JOURNALS

1. Journal of Corporate Law Studies, ISSN: 1757-8426, Taylor & Francis Online.
2. International Company and Commercial Law Review, ISSN: 0958-5214, Sweet & Maxwell.
3. The Chartered Secretary, ISSN: 0972-1983, ICSI.
4. ICSI IPA Insolvency and Bankruptcy Journal, ICSI Insolvency Professionals Agency.
5. Corporate Governance: An International Review, ISSN:1467-8683, Wiley Online.
6. The Yale Law Journal, ISSN: 0044-0094, Yale Law Journal Company.

E-LEARNING RESOURCES

- 1) <https://www.setindiabiz.com/learning/types-of-company-companies-act-2013/>
- 2) <http://www.mca.gov.in/MinistryV2/stepstoformanewcompany.html>
- 3) https://edurev.in/studytube/Modes-of-Acquiring-Membership--Rights--Duties-Memb/b0f592fb-b66d-453d-b5de-38a4df5d9163_t
- 4) https://www.icsi.edu/media/webmodules/IBC_2016_Final29Sept2017.pdf
- 5) <http://www.mca.gov.in/MinistryV2/natureoflimitedliabilitypartnershipllp.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO	Explain nature and kinds of companies and procedure for formation of companies
CO 2	Gain knowledge on the Memorandum of Association, Articles of Association and Prospectus and the doctrines of Ultra Vires, Constructive Notice and Indoor Management
CO 3	Learn different ways of obtaining membership in a company and its termination and the procedure for transfer and transmission of shares
CO 4	Understand the provisions regarding conduct of meetings of the Board of Directors and Shareholders, Voting Rights and Resolutions, Procedure for Winding up and Law relating to Insolvency and Bankruptcy Code(IBC)
CO 5	Outline the concept of LLP and discuss the Rights and Liabilities and the conversion of Firms, Private Companies and Unlisted Public companies

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	0	0	0	2	3	3	3
CO2	3	0	3	0	0	0	2	2	3	3
CO3	3	3	3	2	0	0	3	1	3	3
CO4	3	0	3	0	0	0	3	2	3	3
CO5	3	0	3	0	0	2	3	3	3	3
AVERAGE	3	0.6	3	0.4	0	0.4	2.6	2.2	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2
WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD), Flipped Learning: E Content, Videos, Group Discussion on Case Laws, Crossword Puzzles-Seminars

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – V
INCOME TAX THEORY, LAW AND PRACTICE-I
(The provisions for the Assessment Year preceding the current assessment year will be applicable with respect to the syllabus)

TOTAL HOURS: 90

CREDITS: 4

COURSE CODE: CM21/5C/IT1

LTP: 3 3 0

COURSE OBJECTIVES

To enable the students

- 1) To understand the basic concepts & definitions under the Income Tax Act, 1961.
- 2) To compute the residential status of an assessee and the incidence of tax.
- 3) To compute income under the head salaries.
- 4) To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
- 5) To compute the income from Business & Profession considering its basic principles & specific disallowances.

COURSE OUTLINE

UNIT I

Meaning of Income-Important definitions under the Income Tax Act- scope of total income.
(7 hrs)

UNIT II

Residential Status and Incidence of tax of an Individual. **(7 hrs)**

UNIT III

Income from Salaries- scope of salary income- Allowances, Perquisites and its valuation- Deductions from salary income.
(28 hrs)

UNIT IV

Income from House Property- Computation of Annual value-Deductions from annual Value. **(18hrs)**

UNIT V

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)- Depreciation- 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.

(30 hrs)

THEORY: 30% PROBLEMS:70%

MOOCs:

Direct Tax - Laws and Practice by Prof.Subhrangshu Sekhar Sarkar

RECOMMENDED TEXTBOOKS:

1. Dr. Vinod K.Singhania Dr. Monica Sighania, *Students Guide to Income Tax*, Taxman Publication, New Delhi
2. T.S. Reddy & Y. HariPrasad Reddy, *Income Tax Theory Law and Practice*, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Manoharan T.N & Hari.G.R, *Students' Hand Book on Taxation* ,Snow White Publications Pvt. Ltd .
2. Gaur V.P., Narang D.B, *Income Tax Law and Practice*, Kalyani Publications.
3. Murthy A, *Income Tax Law And Practice*, Vijay Nicole Publishers
4. Lal B.B., *Direct Taxes*, Konark Publishers Pvt.Ltd, New Delhi.
5. Vinod K.Singhania, Monica Singhania, *Direct Taxes*, Taxmann publications Pvt.Ltd. New Delhi.
6. Mehrotra H.C., Goyal.S.P, *Income Tax Law And Practice*, Sahitya Bhawan Publications, Agra.

JOURNALS

1. Journal of accounting and taxation, ISSN:2141-6664
2. Journal of taxation, ISSN:00224863
3. Income tax tribunal decisions
4. Direct tax report journal.
5. Journal of International Accounting, auditing and taxation, Elsevier, ISSN:1061-9518.

E-LEARNING RESOURCES:

1. incometaxindia.gov.in
2. <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
3. <https://www.taxraahi.com/learn/category/house-property-tax/>
4. <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/Salaries-Contents.html>
5. <https://www.taxraahi.com/learn/category/business-or-profession-income/>

COURSE OUTCOMES

Students will be able to

CO NO.	CO STATEMENT
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	3	0	0	0	0	3	3
CO2	3	0	3	3	0	2	0	0	3	3
CO3	3	0	3	3	0	2	2	0	3	3
CO4	3	0	3	3	0	2	2	0	3	3
CO5	3	0	3	3	0	2	1	2	3	3
AVERAGE	3	0	3	3	0	1.6	1	0.4	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Flipped Learning: E Content, Videos
 Group Discussion

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - Two Questions from each unit –Consisting of theory and short answer problems Section B - At least one question from each unit. Not more than 2 questions from any unit. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER V

MARKETING

TOTAL HOURS:90

COURSE CODE: CM21/5E/MKG

CREDITS:5

L-T-P: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To develop an understanding about the basic concepts of marketing.
2. To understand the various functions of marketing like labelling, pricing, branding, etc.
3. To determine the various methods of promotion in marketing.
4. To provide an insight on the various marketing channels along with modern technology.
5. To understand the modern marketing concepts & marketing ethics.

COURSE OUTLINE

UNIT I

Introduction: Marketing - Definition- Functions – Advantages - Evolution of Marketing Concept- Consumer Behaviour-Importance - Consumer Decision Making Process. Indian Consumer Market - Market Segmentation - Factors- Bases for Segmentation. Targeting and Positioning

(20 hours)

UNIT II

Marketing Mix: Product- Product Policies- Product Mix-Product Line- New Product Development- Product Life Cycle. Brand- Advantages and Limitations- Kinds of Brands- Brand Equity. Packaging- Functions-Kinds of Packaging. Labelling. Pricing: Meaning- Importance- Objectives- Factors- Bases and Kinds of Pricing.

(22 hours)

UNIT III

Promotion-Objectives-Promotion Mix- Factors Influencing Promotion Mix. Advertisement- Objectives-Functions-Advantages-Disadvantages-Steps in Advertising Process-Kinds of Media. Personal Selling- Objectives-Steps in Selling-Qualities of a Salesman. Sales Promotion- Objectives-Merits and Demerits-Kinds.

(20 hours)

UNIT IV

Marketing Channels- Importance- Types of Channels –Factors Affecting Choice of Channels- - Retailing-Functions- Importance-Types of Retailers. E-tailing-Essentials- Merits-Challenges- Internet Retailing Scene in India.

(15 hours)

UNIT V

Contemporary issues in marketing – ethics in marketing -Modern Marketing concepts - Recent developments in marketing: Social Marketing, Digital marketing, services marketing, green marketing, Rural marketing, Neuro marketing, e-Commerce **(13 hours)**

SKILL DEVELOPMENT ACTIVITIES

1. Developing and presenting own Marketing Mix.
2. Identifying and interpreting the other kinds of Marketing.
3. Case studies related to marketing

MOOCs

1. Introduction to Marketing Essentials by By Prof. Zillur Rahman, IIT Roorkee

RECOMMENDED TEXTBOOKS

1. Kotler, P. (2007). *Marketing Management–The Millennium Edition*. Prentice Hall of India Private Limited. *New Delhi*, 35-8.
2. Pillai&Bagavathi, R. S. N. (1999). *Marketing Management*. S. chand& Co. Ltd.
3. Natarajan, L. (2007). *Marketing*. Margham publications. Reprint 2017

REFERENCE BOOKS

1. Joshi, G. (2009). *Information Technology for retail*. Oxford University Press, Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management: A strategic decision-making approach*. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). *Retailing management: Text and cases*. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). *Marketing management: Global perspective, Indian context*. Macmillan.
5. Withey, F. (2006). *Marketing Fundamentals. The Official CIM Coursebook 06/07*. Taylor & Francis.

JOURNALS

1. Indian Journal of Marketing ISSN: 9738703 Associated Management Consultants Private Limited
2. Journal of Marketing ISSN: 00222429 Sage publishing
3. Journal of Marketing Research ISSN: 00222437 Sage publishing
4. Journal of Marketing Management ISSN: 1472-1376 Taylor & Francis Online
5. Journal of Consumer MarketingISSN:0736-3761 Emerald Publishing Limited
6. International Journal of Internet Marketing and Advertising ISSN:1477-5212 Inderscience Publishers.

E-LEARNING RESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <http://www.yourarticlelibrary.com/marketing/promotional-mix/promotion-mix-factors-and-elements-of-promotion-mix/32309>
6. <http://www.economicdiscussion.net/distribution-channel/factors-affecting-choice-of-distribution-channel/31503>
7. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
8. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
9. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

COURSE OUTCOMES

Students will be able to

CO No.	CO STATEMENT
CO 1	Explain the fundamental concepts of marketing along with targeting, segmenting & positioning.
CO 2	Identify the key strategies of various marketing functions.
CO 3	Compare the various platforms of sales promotion.
CO 4	Select the learned various choice of channels in the current Indian scenario of e-marketing.
CO 5	Demonstrate and understand the recent concepts of marketing.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	0	2	1	1	3	2	3
CO2	3	0	3	0	2	1	1	3	3	3
CO3	3	0	3	0	1	0	1	3	2	3
CO4	3	0	3	0	2	1	1	2	3	3
CO5	3	0	3	0	3	1	1	3	2	3
AVERAGE	3	0	3	0	2	0.8	1	2.8	2.4	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED -1 NO CORRELATION – 0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD), Flipped Learning/Blended Classroom-E Content, Videos, Power point presentations, Problem Solving-Group Discussion, Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit –Consisting of short answers. 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER V

MANAGEMENT INFORMATION SYSTEM

TOTAL HOURS: 90
CREDITS : 4

COURSE CODE:CM21/5E/MIS
LTP: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the concepts and Types of Information systems.
2. To gain knowledge on MIS Planning, Development and Control.
3. To acquire knowledge on BPR, MIS- support models and knowledge management.
4. To understand the role of Information Technology in corporate decision making.
5. To impart knowledge on strategic MIS and Ethical issues.

COURSE OUTLINE

UNIT I

Understanding MIS – Introduction to Management Information System, History of MIS , Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS-Kinds of Information Systems- Introduction, Types of Management Systems Concepts of Management Organization- Conceptual Foundations- Introduction, The Decision Making Process, System Approach to Problem Solving, The Structure of Management Information System. **(16 Hrs)**

UNITII

MIS Planning and Development- Introduction, Planning, development- Planning and Control- Introduction, Differences between Planning and Control Information, Systems Analyses, Systems Design-Enterprise Resource Planning- Introduction, Basics of ERP , Evolution of ERP, Enterprise Resource Systems in Large Organizations, Benefits and Challenges of Enterprise Systems. **(18 Hrs)**

UNIT III

MIS and BPR- Introduction, Business Process Re-Engineering, Improve a Process in BPR, Object Oriented methodology, BPR- Current Focus- MIS Organizational Structure- Introduction, MIS at Management Levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories- E-enterprise Systems- Introduction, Managing the E-enterprise, Organization of Business in an E- enterprise, E-business, E-commerce, E-communication, E-collaboration - MIS – Support Models and Knowledge Management- Introduction , Philosophy of Modeling , DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment , Management Science Models ,Procedural Models, Project Planning and Control Models , Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge ,Management. **(18 Hrs)**

UNIT IV

Organisational and Computer Network- Introduction, Basics of computer systems, Basic Network Terminologies, Definitions and Application, the Internet and the Extranet- Data Base Management System- Introduction , Types of Database Users , DBMS, Designing of DBMS- Trends of MIS- Introduction, Decision Support Systems (DSS) , Artificial Intelligence (AI)

(20 Hrs)

UNIT V

Security and Ethical Issues- Introduction, Control Issues in Management Information Systems , Security Hazards, Ethical Issues, Technical Solutions for Privacy Protection- Strategic Management of Information System- Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations goals, the five levels, Governance Modes in the use of IT .

(18 Hrs)

SKILL DEVELOPMENT ACTIVITIES:

Students will be able to assess and submit a report based on financial data, cost and operation.

MOOCs

Management Information System by Prof. Kunal Kanti Ghosh, Prof. Saini Das, Prof. Surojit Mukherjee | IIT Kharagpur

RECOMMENDED TEXTBOOKS

1. Prasad.L.M & Usha Prasad , Management Information System, Sultan Chand & Sons 2nd Edition
2. Rizwan Ahmed.P ,Management Information System, Margham Publications.

REFERENCE BOOKS

1. Nagpal.D.P , Text Book On Management Information System, Sultan Chand & Sons 1st Edition.
2. Gupta.A.K. , Management Information System, Sultan Chand & Sons
3. Murthy.C.S.V. ,Management Information System, Himalaya Publishing House Pvt. Ltd. 2nd Edition
4. James.A.O'brien, George.M Marakas And Ramesh Behl, Management Information System, Mcgrew Hill.

JOURNALS

1. International Journal Of Information Management , Elsevier ISSN 0268-4012.
2. Indian Journal Of Informaton Sources & Services, The Research Publication ISSN 2231-6094.

E-LEARNING RESOURCES

1. <https://www.guru99.com/mis-types-information-system.html>
2. <https://dspace.mit.edu/bitstream/handle/1721.1/48514/managerialinform00zann.pdf?sequence=1>
3. <https://tallyfy.com/business-process-reengineering/>
4. <https://www.docsity.com/en/trends-management-information-system-lecture-notes/177209/>
5. <https://www.guru99.com/mis-ethical-social-issue.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the concepts & Types of Management Information System
CO 2	Gain knowledge on MIS Planning, Development & Control
CO 3	Identify different support models & acquire knowledge on BPR
CO 4	Analyse the role of Information Technology in corporate decision making
CO 5	Gain ethical awareness & moral reasoning of MIS Problems & Issues.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	2	1	1	3	1	2	3	3
CO2	3	1	2	1	1	3	1	2	3	3
CO3	3	1	2	1	1	3	1	2	3	3
CO4	3	1	2	1	1	3	3	2	3	3
CO5	3	1	2	1	1	3	1	2	3	3
AVERAGE	3	1	2	1	1	3	1.4	2	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD), Peer Learning, Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – V

INNOVATION AND ENTREPRENEURSHIP

TOTAL HOURS: 90

COURSE CODE:CM21/5E/IEP

CREDITS: 5

L-T-P:4 2 0

COURSE OBJECTIVES

To enable the students

1. To identify the concept of entrepreneurship.
2. To prepare the students to generate new business ideas and project reports.
3. To convert the students to become job providers rather than job seekers.
4. To examine and differentiate the role of financial institutions.
5. To compare and understand the state and central government schemes.

COURSE OUTLINE

UNIT I

Innovation-Meaning- Principles of Innovation-Concept of Entrepreneurship – Definition – Traits – Types – Classification of Entrepreneurs – Factors Influencing Entrepreneurship.

(10 hours)

UNIT II

Business Idea Generation –Identification of Business Opportunities- Purposeful innovation and the seven sources for innovative opportunity-Feasibility Analysis–Marketing-Financial-Technical-Managerial-Locational-Legal. Project Appraisal- Project Report-Business Plan.

(30 hours)

UNIT III

Women Entrepreneurs – Definition – Types – Problems – Development of Women Entrepreneurship – Rural Entrepreneurship – Problems – Relationship between Rural and Urban markets. Strategic Approaches: Niche Strategy – Networking - Geographic Concentration. – E-Entrepreneur-Meaning- Advantages and Problems faced by them.

(17 hours)

UNIT IV

Institutional Finance to Entrepreneurs –Commercial Banks – Other Financial Institutions- IDBI- IFCI – ICICI- SIDBI – SFCs- SIDC. Introduction to Venture Capital. Institutional Support to Entrepreneurs-SIPCOT- NSIC-DIC- SISI-NIESBUD – SIDO- SHGs. Role of Government in Promoting Entrepreneurship -Government grants- Central Government – ASPIRE- M-SIPS, State Government -NEEDS – EDS. Entrepreneurial Development Programme- ‘Make in India’ Program.

(20hours)

UNIT V

Recent Trends-Micro Small and Medium Enterprises (MSME)- Meaning and Definition-Features. Start- Ups – Meaning- Advantages- Challenges. Franchising-Meaning- Types- Advantages and Disadvantages. Social Entrepreneurship- Meaning-Difference between Business Entrepreneurship and Social Entrepreneurship.

(13 hours)

SKILL DEVELOPMENT ACTIVITIES

1. Developing and presenting an imaginary innovative product/services
2. Identifying and learning various schemes offered by the government towards entrepreneurs
3. Case studies on success stories of entrepreneurs

MOOCs

Entrepreneurship Development By Dr. Suresh K Dhameja, National Institute of Technical Teachers

Training and Research, Chandigarh

RECOMMENDED TEXTBOOKS

1. Gupta, D. C., & Srinivasan, D. N. (2001). *Entrepreneurship Development in India* Sultan Chand & Sons.
2. Khanka, S. S. (2006). *Entrepreneurial development*. S. Chand Publishing.

REFERENCE BOOKS

1. Desingu Setty, E., & Krishna Moorthy, P. (2010). *Strategies for developing women entrepreneurship*. Akansha Pub. House.
2. Drucker, P. F. (1986). *Innovation and Entre-preneurship: Practice and Principles*. Harper & Row.
3. Gupta, M. (2006). *Entrepreneurial Development* Raj Publishing House
4. Shankar, R. *Entrepreneurship Theory & Practice* Vijay Nicole Imprints Private Ltd
5. Suresh, J. (2002). *Entrepreneurial Development* Margham Publications

JOURNALS

1. IUP Journal of Entrepreneurship Development ISSN: 0973-2659 IUP Publications
2. International Journal of Entrepreneurship and Innovation ISSN: 14657503 Sage publishing
3. Journal of Small Business and Entrepreneurship ISSN: 2169-2610 Taylor & Francis Online
4. Journal of Entrepreneurship & Management ISSN: 2277-6850 Publishing India Group
5. The Journal of Entrepreneurship ISSN: 09713557 Sage publishing
6. International Journal of Small Business and Entrepreneurship ISSN: 1476-1297 Inderscience Publishers.

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurship-characteristicsimportance-types-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
5. <https://www.businessmanagementideas.com/entrepreneurship-2/institutional-support-system-for-entrepreneurs/18184>
6. <https://www.entrepreneur.com/article/323660>
7. <https://www.entrepreneur.com/article/314723>

COURSE OUTCOMES

Students will be able to

CO No.	CO STATEMENT
CO 1	Identify the concept of entrepreneurship.
CO 2	Formulate various concepts of idea generation & use of feasibility analysis.
CO 3	Motivate to utilise the facilities offered to become entrepreneurs
CO 4	Analyse the various functions of the financial and support institutions.
CO 5	Assess and apply the various state and central government schemes.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	2	0	2	0	1	3	3	3
CO2	3	1	3	0	3	1	1	3	3	3
CO3	3	2	2	0	2	0	1	3	3	3
CO4	3	0	2	2	0	1	3	3	3	3
CO5	3	0	3	2	3	1	3	3	3	3
AVERAGE	3	0.6	2.4	0.8	2	0.6	1.8	3	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion-PPT

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit –Consisting of short answers. 2. Section B - At least one question from each unit. Not morethan 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER V
CORPORATE PLANNING & STRATEGIC MANAGEMENT

TOTAL HOURS: 90
CREDITS : 4

COURSE CODE: CM21/5E/CSM
LTP: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the various perspective and concepts in the field of strategic management.
2. To study the analytical tools of strategic management.
3. To understand the process and techniques of strategic choice.
4. To explore the various factors influencing Strategic Implementation
5. To acquire knowledge on structural considerations in strategic implementation

UNIT I.

Concept of strategy : Defining strategy, Levels at which strategy operates, Strategic Decision Making and Approaches to Strategic Decision making, essence of strategic thinking, replacing planning with strategic thinking, strategic management process. Mission and Purpose, Objectives and Goals, Strategic Business Units. Environment Analysis and Diagnosis - Concept of Environment and its components, Environment scanning and appraisal, organizational appraisal, Strategic advantage analysis and diagnosis, SWOT analysis.

(16 hours)

UNIT II.

Strategy Formulation and Choice of Alternatives - Grand Strategies –Stability, growth, retrenchment & combination strategies- Modernization, Diversification, Integration, Merger, Take-over and Joint Venture strategies, Turnaround – divestment and Liquidation strategies. Strategies for competing in globalizing markets.

(18 hours)

UNIT III.

Process of Strategic Choice – Process of strategic choice – Gap analysis. Industry analysis, competitor analysis - Porter's Five forces Model of competition. SWOT analysis- Synergy and Dysergy, Mckinsey's 7's framework; GE-9 Cell Model, Bostan's Consultancy Model. Distinctive competitiveness; Factors affecting Strategic Choice.

(20 hours)

UNIT IV

Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation, Resource Allocation, Budgets, Behavioural Issues – Leadership styles – Charismatic, transformational, visionary, team, cross-cultural & ethical leadership, Corporate culture and values power Social Responsibilities – Ethics, Building capable organization

(18hours)

UNIT V

Functional Issues – Financial, Marketing, Operations and Personnel Plans and policies. Strategy and Structure: Organization structure, Structural Considerations, Structure for strategies, Organizational design and change, Matching structure and strategy. Strategy Evaluation: Importance, Overview of strategic evaluation, strategic control, techniques of strategic evaluation and control, Operational Control.

(18 hours)

BOOKS RECOMMENDED :

1. Business Policy –Azhar Kazmi –S.Chand & Co. New Delhi
2. Strategic Management : Concepts & Cases – Upendra Kachru, Excel Books.

REFERENCE BOOKS

1. Strategic Planning: Formulation of Corporate strategy – V.S. Ramaswamy, S. Namakumari- Macmillan Publishing House Ltd.
2. Management Policy & Strategic Management – R.M.Shivastava, Himalaya Publishing House, Mumbai.
3. Creating Excellence – Craig R. Hickman & Michael A. Silva – London Universal Book Stall, New Delhi.
4. Organizational Behaviour- Stephen P. Robbinson – PHI, New Delhi.

JOURNALS

1. Journal of Strategy and Management- ISSN:1755-425X
2. International Journal of Strategic Management ISSN: 1555-2411

E-LEARNING RESOURCES

1. <https://corporatefinanceinstitute.com/resources/knowledge/strategy/strategic-analysis/>
2. <https://iedunote.com/levels-of-strategy>
3. <http://www.simply-strategic-planning.com/strategic-choice.html>
4. <https://www.executestrategy.net/blog/guide-to-strategy-implementation>
5. <https://gbr.pepperdine.edu/2010/08/the-role-of-finance-in-the-strategic-planning-and-decision-making-process>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	To analyse the business environment using various strategic management technique.
CO 2	To formulate globally competent business strategies.
CO 3	To select suitable business strategies using various business models.
CO 4	To utilise leadership styles in strategic implementation and ethics.
CO 5	To evaluate strategies based on structural considerations.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	1	0	1	2	1	3	2	2
CO2	3	0	3	0	1	2	1	3	2	2
CO3	3	0	3	0	1	2	1	3	2	2
CO4	3	0	3	0	1	3	1	3	2	2
CO5	3	0	3	0	1	3	1	3	2	2
AVERAGE	3	0	2.6	0	1	2.4	1	3	2	2

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Peer Learning

Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – V
SELF STUDY PAPER
PRINCIPLES OF INSURANCE

CREDITS : 2

COURSE CODE: CM21/5SS/POI

COURSE OBJECTIVES

To enable the students:

1. To understand the basic principles of Insurance and the significance of IRDA.
2. To study the various products of Life Insurance.
3. To gain insight on Fire Insurance.
4. To expose to the importance of Marine Insurance Policies.
5. To develop knowledge on different types of Miscellaneous Insurance.

COURSE OUTLINE

UNIT I

Introduction: Basic Principles of Insurance-Role and Importance of Insurance-Role of IRDA Act2000 in The Regulation And Development of Indian Insurance Industry

UNIT II

Life Insurance: Life Insurance Products-Term Insurance-Whole Life –Endowment-Annuities-Pensions-Reinsurance-Claims Management-Surrender Value-Group Insurance

UNIT III

General Insurance: Fire Insurance-Fire Policies-Payment of Claims-Reinsurance-Average Clause.

UNIT IV

Marine Insurance Policies- Marine Loses -Procedure for Payment of Claims.

UNIT V

Miscellaneous Insurance: Motor Vehicle Insurance-Burglary and Personal Accident Insurance. Health Insurance - Rural Insurance in India.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a report on claim procedure

RECOMMENDED TEXTBOOKS

1. Alka Mittal and Gupta S L, (2013), Principles of Insurance and Risk Management, Sultan Chand & Sons, 3rd edition.
2. Murthy A, (2017), Principles and Practice of Insurance, Margham Publications.

REFERENCE BOOKS

1. George E Reda, (2017), Principles of Risk Management and Insurance, Pearson Education.
2. Karam Pal, Bodla B S and Garg M C, (2007), Insurance Management Principles and Practices, Deep & Deep Publications Pvt. Ltd.,
3. Mishra M N & Mishra S B, (2006), Insurance Principles and Practices, S.Chand, 14th edition.
4. Nalini Prava Tripathy and Prabir Pal, (2005), Insurance Theory & Practice, Ed Prentice hall of India, 4th edition.
5. Sharma K. C and Ghalvand K, (2015), An Introduction to Risk Management and Insurance, Regal.

JOURNALS

1. International Journal of Banking, Risk and Insurance, Publishing India Group, ISSN- 2320-7507.
2. SAARJ Journal on Banking and Insurance Research, South Asian Academic Journals, ISSN- 2319-1422.

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/insurance/insurance-concept-significance-and-principles-insurance/69664>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. <https://www.marineinsight.com/know-more/what-is-marine-insurance/>
4. <https://www.indiafilings.com/learn/fire-insurance-types/>
5. <https://www.slideshare.net/neetups14/rural-insurance>

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement
CO 1	Explain the concepts and importance of insurance
CO 2	Outline the different policies of life insurance
CO 3	Gain knowledge on the concept of Fire Insurance
CO4	Outline the concepts of Marine Insurance policies
CO5	Apply the principles of Motor Vehicle Insurance, Burglary & Personal Accident Insurance

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	2	1	3	0	1	1	3	3	3	3
CO2	2	1	2	0	1	1	3	2	3	3
CO3	2	1	2	0	1	1	3	2	3	3
CO4	2	1	2	0	1	1	3	2	3	3
CO5	2	1	2	0	1	1	3	2	3	3
AVERAGE	2	1	2.2	0	1	1	3	2.2	3	3

STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

QUESTION PAPER PATTERN

Section	Word Limit	Marks	Total	Special Instructions if any
A-10X2 marks	50	20	100	on A 2 questions from each unit. on B At least one question from each unit and not more than 2 from any unit on C Not more than 1 question from any unit.
B-5/8x8 marks	200	40		
C-2/4x20 marks	500	40		

SEMESTER - V
SELF STUDY PAPER
RETAIL MANAGEMENT

CREDITS : 2

COURSE CODE: CM21/5SS/RMT

COURSE OBJECTIVES

To enable the students

1. To understand the various concepts of Retailing and the Retail Formats.
2. To be exposed to various functions of Retailing and its characteristics.
3. To foster knowledge on Branding in Retailing.
4. To study the significance of Information Technology in Retailing.
5. To gain knowledge on Visual Merchandise Management and the role of E-tailing in India.

COURSE OUTLINE

UNIT I

Retailing: Definition of Retailing- Features of retailing-Need for a Strategic Approach-Importance of retailing-Retailing Format

UNIT II

Functions, Characteristics and Types of Retailers: Functions of Retailing-Characteristics of retailing-Types of retailers-Retail Formats-Retail Location Strategies: Issue considered in Site location

UNIT III

Branding in Retailing: Definition of a Brand-The role of brand in retail trade-Brand loyalty-Positioning of a Brand-Supply Chain Management: Definition of Retail Supply Chain-Supply Channel and Channel flows-Techniques of retail logistics.

UNIT IV

Role of Information Technology in Retailing: Meaning and definition of Information technology-Retail Management Information System-The Management of Service and Quality in retailing-Merchandise Management (Retail Inventory Management)

UNIT V

Visual Merchandise Management-Category Management-Space Management-Retail Pricing-E-Tailing in India-International Retailing-Retail Shopper Behaviour-Complaints Management-Online Retailing

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a report on the issues faced by retailers
2. Problems in supply chain management through case studies
3. Cyber security and cyber frauds faced by consumers in online shopping

MOOCs

1. Introduction to retail management by Ashis Mishra – IIM Bangalore

RECOMMENDED TEXTBOOKS

1. Chetan Bajaj, Rajinish Tull & Nidhi Srivatsava, Retail Management, OUP, 3rd Edition.
2. Natarajan.L, (2018), Retail Management, Margham Publication, Reprint Edition.

REFERENCE BOOKS

1. Berry Berman & Joel Evans.R, Retail Management: A Strategic Approach, Pearson, 13th Edition.
2. Gibson Vedamani.G, Retail Management, Pearson, 5th Edition.
3. Madan.K.V.S., Fundamentals of Retailing, Tata McGraw Hill, 1st Edition.
4. Michael Levy, Barton Weitz.A, Retailing Management, Mcgrawhill, 8th Edition.
5. Swapna Pradhan, Retailing Management: Text and Cases, OUP, 4th Edition.

JOURNALS

1. Journal of Business and Retail Management Research, ISSN - 1751-8202; Publisher - The Academy of Business and Retail Management (ABRM).
2. International Journal of Retail Management, ISSN - 0959-0552; Publisher - Emerald.

E-LEARNING RESOURCES

1. <https://www.managementstudyguide.com/retail-management-articles.htm>
2. <https://www.marketing91.com/tag/retail-marketing/>
3. <https://www.abcofmarketing.com/topic/distribution-channels/>
4. https://en.wikipedia.org/wiki/Visual_merchandising
5. http://www.technopak.com/files/E-tailing_in_India.pdf
6. <https://www.ashokcharan.com/MarketingAnalytics/retail-tracking.php>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Explain the concepts of Retailing and discuss the various formats of Retail.
CO 2	Acquire knowledge on the different functions and characteristics of Retailing.
CO 3	Explain the branding in Retailing.
CO4	Outline the usage of Information Technology in Retailing and the working of Retail Management Information System.
CO5	Identify the principles of Visual Merchandise Management and E-tailing in respect to Indian context.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	2	2	2	1	0	0	2	2	2	3
CO2	2	2	2	1	0	0	1	2	2	3
CO3	2	2	2	1	0	0	1	2	2	3
CO4	2	2	2	1	0	0	1	2	2	3
CO5	2	2	2	1	0	0	1	2	2	3
AVERAGE	2	2	2	1	0	0	1.33	2	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A -Two Questions from each unit. Section B - At least one question from each unit. Not more than 2 questions from any unit. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER VI COURSE PROFILE B. COM

COURSE CODE	TITLE OF THE PAPER	CRE DITS	HRS / WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
CM21/6C/FMS	FINANCIAL MARKETS AND SERVICES	4	6	90	3.3.0	40	60	100
CM21/6C/IT2	INCOME TAX THEORY LAW AND PRACTICE II	4	6	90	3.3.0	40	60	100
CM21/6C/AUD	AUDITING	4	6	90	3.3.0	40	60	100
CM21/6C/SAC	SPECIAL ACCOUNTS	4	6	90	3.3.0	40	60	100
CM21/6E/HRM	HUMAN RESOURCES MANAGEMENT							
OR	OR							
CM21/6E/MSF	MARKETING IN SPECIAL FIELDS	5	6	90	4.2.0	40	60	100
		22	30	450		-	-	-

SEMESTER VI

FINANCIAL MARKETS AND SERVICES

TOTAL HOURS: 90

COURSE CODE: CM21/6C/FMS

CREDITS: 4

LTP: 3 3 0

COURSE OBJECTIVES

To enable the students:

1. To understand the organization, role, functions and regulation of different types of financial markets
2. To comprehend the operations of the New issues market and the secondary market
3. To familiarize with Merchant Banking services and Mutual Fund regulations
4. To analyse the implications of Private Equity and the importance of Credit rating.
5. To examine the working of the latest developments in the Indian financial system

COURSE OUTLINE

UNIT I

Financial Markets – An overview. An Overview of SEBI. Money market – Definition, Characteristics, Sub Markets- Call Money Market, Certificate of Deposit Market, Treasury Bill Market, Money Market Mutual Funds, Repo, Reverse Repo and Ready Forward Contracts. Gilt-Edged Securities Market. Capital Market- An Overview: Instruments, Participants. New Issues Market (NIM)-Pricing of New Issues.

(18 hours)

UNIT II

NIM: Methods of Marketing Securities, Intermediaries, SEBI Guidelines for Listed and Unlisted Companies. Listing Regulations in India: LODR 2015. Secondary Market- Meaning, Functions, History of Stock Exchanges – NSE, BSE. National Stock Indices: NIFTY & SENSEX. International Stock Indices: NASDAQ, NYSE, LSE. Regulation of Stock Exchanges, Trading System, Mechanics for Settlement. Depository system in India: NSDL, CDSL, Depository Participants, Demat & Remat. Concepts of Derivatives, Futures, Options.

(20 hours)

UNIT III

Financial Services:

Merchant Banking- Definition, Functions, SEBI Guidelines. Leasing – Definition, Characteristics, Types of Lease, Participants, Leasing Process. Factoring: Meaning, Features, Regulations. Forfaiting- Meaning, Features, Regulations. Mutual Funds- Definition, Schemes, Mechanics of Mutual Fund Operations, Functions of AMC, SEBI requirements for AMC, AMFI, Role of Mutual Fund Distributors.

(20 hours)

UNIT IV

Financial Services:

Alternative Investment Funds: Private equity: Meaning, Features, Regulations. Venture Capital – Meaning, Features, Origin and Growth, Venture Capital Funds, Stages of Venture Capital Financing, Criteria for Analysing Proposals, Nurturing Methods, Compensation, Methods of Exit. QIB (Qualified Institutional Buyers): Meaning, Features. Credit Rating- Definition, Origin, Features, Advantages, Methodology

(17 hours)

UNIT V

Introduction to Cryptocurrencies. Recent Developments in Financial services: FinTech- Payment Banks, E-Wallets, Payment Gateways. FinTech in India: An overview, NPCI, UPI. Alternative Financial services: Micro-Finance Institutions: NBFCs. Crowdfunding: Meaning, Features, Types, Regulations. Investment Banking: Meaning, Features, AIBI, Regulations, Advantageous and Disadvantages.

(15 hours)

SKILL DEVELOPMENT ACTIVITIES

1. Interpreting Stock Indices: NIFTY, SENSEX
2. To learn how to open a demat account and trade in stock markets.

MOOCs

1. Commodity Derivatives and Risk Management by Prof. Prabina Rajib_
2. Financial Derivatives & Risk Management by Prof. J. P. Singh

RECOMMENDED TEXTBOOKS

1. Gurusamy. (2009). Indian Financial System, 2E. Tata McGraw-Hill Education.
2. Santhanam,(2011). Financial Services. Margham Publications.
3. Dr.Punithavathy Pandian (2018).Financial Services and Markets.Vikas Publication.
4. Joseph Anbarasu, Boominathan, P. Manoharan and G. Gnanaraj, Financial Services, Sultan Chand & Sons - 2011

REFERENCE BOOKS

1. Rustagi, R. P. (2007). Investment analysis and portfolio management. *Sultan Chand & Sons, New Delhi.*
2. Bhalla, V. K. (2002). *Management of Financial services.*
3. Chandra, P. (2017). *Investment analysis and portfolio management.* McGraw-Hill Education.
4. Bhalla, V. K. (2008). *Investment management.* S. Chand Publishing.
5. Institute of Chartered Accounts of India. (2020). *Strategic Financial Management.*
6. Chishti, S., & Barberis, J. (2016). *The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries.* John Wiley & Sons.

JOURNALS

1. International Journal of Financial Services Management, ISSN 1741-8062, Inder Science Publishers.
2. Journal of Financial Services Marketing, ISSN 1573-0735, springer Link
3. Journal of Financial Markets –ISSN 1386-4181, Elsevier.
4. International Journal of Financial Markets and derivatives, ISSN online - 1756-7149, , Inder Science Publishers.

E-LEARNING RESOURCES

1. <https://www.toppr.com/guides/business-studies/financial-markets/concept-of-financial-market/>
2. <https://efinancemanagement.com/investment-decisions/secondary-market>
3. <https://kalyan-city.blogspot.com/2011/10/what-is-merchant-banking-meaning.html>
4. <https://www.edupristine.com/blog/venture-capital>
5. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology/>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the roles and functions of Indian financial market and it's types
CO 2	Evaluate the stock exchange operation and trading system
CO 3	Analyse the regulations involving merchant banking and mutual funds
CO 4	Assess the significance of Alternative Investment Funds and Credit rating.
CO 5	Compare the futuristic developments in the Indian Financial system.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	0	0	0	3	0	3	2
CO2	3	0	3	1	0	1	3	0	3	3
CO3	3	0	3	1	0	1	3	1	3	3
CO4	3	0	3	1	0	0	3	2	3	3
CO5	3	0	2	0	0	2	3	1	3	2
AVERAGE	3	0	2.8	0.6	0	0.8	3	0.8	3	2.6

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content,

Videos-Case study-Group Discussion-Role Modeling

Seminar

QUESTION PAPER PATTERN

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

SEMESTER – VI

INCOME TAX THEORY, LAW AND PRACTICE-II

(The provisions for the Assessment Year preceding the current Assessment Year will be applicable with respect to the syllabus)

TOTAL HOURS: 90

CREDITS: 4

COURSECODE: CM21/6C/IT2

LTP 3 3 0

COURSE OBJECTIVES

To enable the students

- 1) To compute income from short term and long term capital gains considering the available exemptions.
- 2) To compute Income from Other Sources, Clubbing of Income & aggregation of income.
- 3) To understand the rules relating to Set off & carry forward of losses and incomes exempt from tax
- 4) To compute the deductions allowed to an individual from the Gross total income & and to understand the procedure of e-filing.
- 5) To compute Taxable Income & tax liability of an individual.

COURSE OUTLINE

UNIT I

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.

(28 hrs)

UNIT II

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

(9 hrs)

UNIT III

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

(17 hrs)

UNIT IV

Permissible deductions from Gross Total Income with reference to an individual-Rebates- Filing of Returns. e-filing.

(25hrs)

UNIT V

Assessment of individual's total income (Including agricultural income of the individual). Income Tax Authorities.

(11 hrs)

THEORY: 30% PROBLEMS:70%

SKILL DEVELOPMENT ACTIVITIES:

1. Online filing of returns
2. Online study of different forms under the Act
3. TDS filing
4. Application of PAN

MOOCs:

Direct Tax – Laws and Practice by Prof.Subhrangshu Sekhar Sarkar

(Subject to the availability of the course)

RECOMMENDED TEXTBOOKS

1. Dr. Vinod K.Singhania Dr. Monica Singhania, *Students Guide to Income Tax*, Taxman.Publication, New Delhi
2. T.S. Reddy & Y. HariPrasad Reddy, *Income Tax Theory Law and Practice*, Margham Publication,Chennai.

REFERENCE BOOKS

1. Manoharan T.N & Hari.G.R, *Students' Hand Book on Taxation* ,Snow White Publications Pvt. Ltd .
2. Gaur V.P., Narang D.B, *Income Tax Law and Practice*, Kalyani Publications.
3. Murthy A, *Income Tax Law And Practice*, Vijay Nicole Publishers
4. Lal B.B., *Direct Taxes*, Konark Publishers Pvt.Ltd, New Delhi.
5. Vinod K.Singhania,Monica Singhania, *Direct Taxes*, Taxmann publications Pvt.Ltd.New Delhi.

JOURNALS

1. Journal of accounting and taxation, ISSN:2141-6664
2. Journal of taxation, ISSN:00224863
3. Income tax tribunal decisions
4. Direct tax report journal.
5. Journal of International Accounting, auditing and taxation, Elsevier, ISSN:1061-9518.

E-LEARNING RESOURCES:

1. incometaxindia.gov.in
2. <https://www.taxraahi.com/learn/category/capital-gains/>
3. [http://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Other-Sources/Taxable-Income-Under-Head-Income-from-Other-Sources\[Section-56\(2\)\].html](http://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Other-Sources/Taxable-Income-Under-Head-Income-from-Other-Sources[Section-56(2)].html)
4. <https://taxguru.in/income-tax/clubbing-income-related-provisions.html>
5. <https://www.taxraahi.com/learn/setting-off-carrying-forward-losses/>
6. <https://cleartax.in/s/80c-80-deductions/>
7. <https://www.taxmann.com/blogpost/2000001845/know-latest-income-tax-slab-rates-for-ay-2019-20-how-to-calculate-your-taxes.aspx>

COURSE OUTCOMES

Students will be able to

CO NO.	CO STATEMENT
CO1	Compute short term & long term capital gains.
CO2	Evaluate income under the Residuary head and apply the provisions of Clubbing of Income.
CO3	Demonstrate an understanding of set off & carry forward of losses and also identify the incomes exempt from tax.
CO4	Identify the different deductions available to an individual from Total income and the process of e-filing.
CO5	Assess taxable income & tax liability of an individual.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	3	0	1	2	0	3	3
CO2	3	0	3	3	0	1	1	0	3	3
CO3	3	0	3	3	0	1	1	0	3	3
CO4	3	0	3	3	0	3	3	0	3	3
CO5	3	0	3	3	0	2	3	1	3	3
AVERAGE	3	0	3	3	0	1.6	2	0.2	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning: E Content, Videos

Group Discussion

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit –Consisting of theory and short answer problems 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – VI

AUDITING

TOTAL HOURS: 90

COURSE CODE: CM21/6C/AUD

CREDITS: 4

LTP : 3 3 0

COURSE OBJECTIVES

To enable the students

1. To understand the concepts and principles of Auditing.
2. To know the importance of Internal check and Internal control.
3. To learn the various techniques of Vouching and verification of assets and liabilities
4. To understand the role of an auditor.
5. To enhance the knowledge on the preparation of Audit report and Electronic Data Processing

COURSE OUTLINE

UNIT I

Introduction – Definition – Objectives – Utility – Types of Audits (Statutory, Private, internal, government, social and specific audits) - Frauds – Window Dressing. Human Auditing. SA200 Overall Objectives of the Independent Auditor and the conduct of an auditor in Accordance with Standards on Auditing- SA 210 Agreeing the Term of Audit Engagements – SA 230 Ownership of Audit Documentation - SA 300 Audit Planning. **(15 hours)**

UNIT II

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files. Internal Control – Characteristics – Evaluation. Internal check – Principles, Advantages and Limitations. Internal Check for Cash, Purchases and Sales. Internal Audit – Functions - Distinction between Internal Audit and Statutory Audit. Interface between Internal Auditor and Statutory Auditor. **(20 hours)**

UNIT III

Audit Sampling. Vouching of Cash Transactions-Vouching of Trading transaction (Purchases, Purchase Return, Sales, Sales returns). Verification and Valuation of Assets and Liabilities. **(25 hours)**

UNIT IV

Company Auditor – Qualifications, Disqualifications, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics **(15 hours)**

UNIT V

Audit Report- characteristics - types of opinion- preparation of report as per CARO Rules 2020 – Auditing in Computerised Environment – Internal Control in EDP Environment – Audit Trail in EDP – Effects – Benefits and Problems in EDP systems. (15 hours)

SKILL DEVELOPMENT ACTIVITIES

1. Analysis of Financial and Audit reports - Unit 5
2. Interpreting case studies related to Auditing

RECOMMENDED TEXTBOOKS

1. Dinkar, P (2015). Principles and Practice of Auditing, Sultan-Chand & Co. *New Delhi*.
2. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S, A Handbook of Practical Auditing, New Dehli; *S. Chand & Company limited*, 15th Edition

REFERENCE BOOKS

1. Basu, Sanjib Kumar. Auditing and Assurance, *Pearson, 2nd Edition*.
2. Gupta, K., & Arora, A., *Fundamentals of Auditing*. Tata McGraw-Hill.
3. Kumar, Ravinder , Sharma, Virender Auditing, Principles And Practice, *PHI Learning Pvt Ltd., 3rd Edition*
4. Natarajan, D. L. (2018). Practical Auditing. *Margam Publication*
5. Sharma T.R., (2019) Auditing Principles & Problems, Sahitya Bhawan, Agra,

JOURNALS

1. Journal of International Accounting, Auditing and Taxation, ELSEVIER, ISSN - 1061-9518,
2. International Journal of Auditing, WILEY , ISSN 1099-1123,
3. Journal of Accounting, Auditing & Finance, SAGE PUBLISHING, EISSN: 21604061,

E-LEARNING RESOURCES

1. https://www.icaai.org/new_post.html?post_id=6191
2. <https://pcaobus.org/Standards/Auditing/Pages/AS2101.aspx>
3. https://www.tutorialspoint.com/auditing/auditing_vouching.htm
4. <https://sol.du.ac.in/mod/book/view.php?id=1688&chapterid=1684>
5. https://edurev.in/studytube/Intro-to-Audit-Report-Auditing--Secretarial-Practi/fc2666d5-b1fd-4d4b-a6e0fd25fd96d4f9_t

COURSE OUTCOMES

Students will be able to

CO NO:	CO STATEMENT
CO 1	Apply the concept of Audit, its principles and objectives
CO 2	Gain knowledge on the Importance of Internal Audit, Internal Check and Internal Control
CO 3	Apply the techniques of Vouching and Valuation of Assets and Liabilities in Auditing
CO 4	Acquire knowledge on the duties, rights and responsibilities of Auditor
CO 5	Prepare Audit report and gain knowledge on EDP auditing

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	3	0	0	1	2	3	3
CO2	3	3	2	3	1	2	0	2	2	3
CO3	3	3	3	3	1	3	0	1	2	3
CO4	3	2	3	3	0	0	0	1	2	3
CO5	3	3	3	3	1	0	0	1	2	3
AVERAGE	3	2.8	2.8	3	0.6	1.0	0.2	1.4	2.2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

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

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - 2 questions from each unit Section B - At least one question from each unit. Not more than 2 questions from any unit. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – VI
SPECIAL ACCOUNTS

TOTAL HOURS: 90

COURSE CODE: CM21/6C/SAC

CREDITS: 4

LTP: 3 3 0

COURSE OBJECTIVES

To enable the students

1. To gain knowledge of concepts and practices underlying valuation of Goodwill and Shares.
2. To learn the accounting treatment with respect to merger and acquisition of companies.
3. To understand the accounting procedure for consolidation of accounts of Holding companies.
4. To prepare Final Accounts of Banking Companies.
5. To prepare Final Accounts of Insurance Companies.

COURSE OUTLINE

UNIT I

Valuation of Goodwill & Shares

(10 hrs)

UNIT II

Accounting for Mergers and Amalgamation as per AS 14- Pooling of interest and Purchase methods-intercompany owing (intercompany holdings excluded)

(26 hrs)

UNIT III

Holding Companies – Consolidation of Financial Statements as per AS 21 – Treatment of Mutual Owings, Contingent Liabilities – Unrealised Profit – Revaluation of Assets – Bonus Issue and Payment of Dividend.

(26hrs)

UNIT IV

Banking Company Accounts

(14 hrs)

UNIT V

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000.

(14 hrs)

THEORY: 20% PROBLEMS:80%

SKILL DEVELOPMENT ACTIVITIES

1.To interpret financial statements of real time Insurance and Banking companies.

RECOMMENDED TEXTBOOKS

1. Gupta R.L and Radhaswamy M. , (2013) Corporate Accounting II, Edition, Sultan Chand and Sons, New Delhi.
2. Reddy T.S &.Murthy A, (2014), Corporate Accounting, Volume I & II, Sixth Edition, Margham Publications, Chennai.

REFERENCE BOOKS

1. Arulanandam M.A and Raman K.S., Corporate Accounting, Revised Edition, Himalaya Publishing House.
2. Jain S.P, Narang K.L, Agrawal, Simmi & Sehgal Monika; (2018) Corporate Accounting- II, Ninth Edition, Kalyani Publishers, Ludhiana.
3. Maheshwari S.N , Maheshwari Suneel K and Maheshwari S K, Advanced Accountancy; Volume II ,10th Edition, , Vikas Publishing.
4. Shukla M.C ;Gupta, B M; Agarwal M P and Grewal T.S ; (2019)Advanced Accountancy; Volume II, ,S.Chand Publishing, New Delhi.
5. Study material of ICAI.
6. Vijayakumar M.P; (2019), Financial Reporting; Vol 1&2, II Edition,Snow White India.com.

JOURNALS

1. Journal of Business Finance and Accounting; Online ISSN:1468-5957; John Wiley &Sons Ltd.
2. Journal of Accounting Auditing and Finance; ISSN: 0148-558X; Sage Publications.
3. International Journal of Corporate Finance and Accounting; ISSN: 2334-4629; IGI-Global.
4. The Journal of Corporate Accounting and Finance; Online ISSN: 0097-0053; Wiley Periodicals Inc.
5. The CPA Journal; New York State society of CPAs.
6. Journal of Accounting Research; Online ISSN: 1475-679X; University of Chicago Booth School Of Business.

E-LEARNING RESOURCES

- 1.<http://www.yourarticlelibrary.com/accounting/amalgamation/amalgamation-of-companies>
2. <http://www.accountingnotes.net/holding-companies/balance-sheets-and-profit-and-loss-accounts-holding-companies/9256>
3. <https://edurev.in/studytube/Concept-of-Goodwill-Valuation-of-Goodwill--Shares-/>
4. [https://www.academia.edu/22904888/Accounting Solutions Accounts of banking companies](https://www.academia.edu/22904888/Accounting_Solutions_Accounts_of_banking_companies)
5. <https://www.irdai.gov.in>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Analyse the various methods of valuation of Goodwill and Shares.
CO 2	Appreciate the accounting aspects of amalgamation of companies as per AS14.
CO 3	Prepare consolidated financial statements of Holding Companies in accordance with AS21
CO 4	Gain specialised knowledge in the preparation of final accounts of Banking Companies as per the revised schedule attached to Banking Regulation Act 1949.
CO 5	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.

MAPPING-COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	2	0	2	3	2	2	2
CO2	3	3	3	2	0	2	2	2	2	2
CO3	3	3	3	2	0	2	2	2	2	2
CO4	3	3	3	2	0	2	1	2	2	2
CO5	3	3	3	2	0	2	1	2	2	2
AVERAGE	3	3	3	2	0	2	1.8	2	2	2

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk), Problem Solving, Quiz-Seminar-Assignments, Peer Learning, Flipped Learning/Blended Classroom

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A must have theory questions and short answer problems.
K1. K 2	B-5/8x8 marks	200	40		Two Questions from each unit
K2, K 3	C-2/4x20 marks	500	40		Section B must be have 2 theory questions and 6problems. At least one question from each unit Section C must have 1 theory question and 3 problems Not more than 2 questions from any unit

SEMESTER - VI

HUMAN RESOURCE MANAGEMENT

ELECTIVE: 2

COURSE CODE: CM21/6E/HRM

TEACHING HOURS: 90

CREDITS: 5

LTP: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the HR environment and the various activities carried by the HR Department.
2. To identify the different techniques of Performance Appraisal and the components of compensation
3. To impart knowledge on the procurement and retention of employees and their safety measures
4. To develop a conceptual understanding of employee discipline and grievance handling mechanisms.
5. To identify HRM issues and challenges in the changing business environment.

COURSE OUTLINE

UNIT I

Human Resource Management – Objectives – Importance – Scope - Functions of HRM
Environment of HRM - Human Resource Planning - Meaning and Importance - Job Analysis, Job Description, Job Specification. Training-Methods - Executive Development

(15 Hours)

UNIT II

Performance- Appraisal– Concepts, Importance, Process, Problems, Methods and 360 Degree Appraisal Technique. Job- Evaluation – Advantages – Limitations Wage and salary administration – Objectives – Essentials of a sound wage and salary structure - Components of compensation – Profit sharing – Labour co-partnership – Employee Stock Option Plans(ESOP).

(20 Hours)

UNIT III

Transfer –Promotion- Employee Separation and Employee retention - Absenteeism & Labour Turnover. Employee Health – Significance, Occupational Hazards & Diseases. Employee Safety- Significance, Causes for Industrial Accidents, Measures for Safety. Employee Welfare - Meaning, Significance and Types. Work Environment

(20 Hours)

UNIT IV

Discipline-Nature, Types, Causes, Principles, Procedures & Essentials. Grievance - Meaning, Causes, Essentials & Redressal. Human Relations- Meaning, Importance, Problems & Techniques.

(15Hours)

UNIT V

Quality of Work Life Balance - Concept, Principles & Techniques. Management of Stress & Burnout- Concepts, Causes & Coping. Human Resource Management in changing environment – workforce diversity – downsizing – prevention of sexual harassment. Emerging trends in Human Resource Management.

(20Hours)

SKILL DEVELOPMENT ACTIVITIES

1. Preparing Human Resource policies for an imaginary organisation
2. Developing and interpreting case studies related to Human Resource Management

MOOCs

Human resource development By Prof. KBL Srivastava, IIT Kharagpur

RECOMMENDED TEXTBOOKS

1. Aswathappa, K. (2013). *Human resource management: Text and cases*. Tata McGraw-Hill Education.
2. Gupta, C. B. (2011). *Human Resource Management: New Delhi. Sultan Chand & sons Educational publishers.*

REFERENCE BOOKS

1. DeCenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2016). *Fundamentals of Human Resource Management*, John Wiley & Sons.
2. Dessler, G., & Varrkey, B. (2005). *Human Resource Management, 15e*. Pearson Education India.
3. Durai, P. (2009). *Human Resource Management* (Publisher: Dorling Kindersley (India) Pvt. Limited: Edition.
4. Prasad, L. M. (2006). *Human Resource Management* (Sultan Chand & Sons.
5. Rao, P. S. (2009). *Personnel and human resource management* (pp. 236-345). Himalaya Publishing House.

JOURNALS

1. International Journal of Human Resource Management, ISSN: 1466-4399, Taylor and Francis online.
2. SA Journal of Human Resource Management, ISSN: 2071-078X, AOSIS Publishing.
3. Journal of Strategic Human Resource Management, ISSN Number: 2277-2138, Publishing India Group.
4. IBIMA Journal of Human Resource Management Research, ISSN : 2166-0018,IBIMA Publishing.

E -LEARNING RESOURCES

1. <https://www.businessmanagementideas.com/human-resource-management-2/factors-affecting-human-resource-management/19438.html>
2. <https://studiousguy.com/human-resource-planning/.html>
3. <https://kissflow.com/hr/performance-management/employee-performance-appraisal-method/>
4. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfar-99778.html>
5. <https://www.economicdiscussion.net/human-resource-management/grievance-management/31890.html>
6. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-of-work-life-qwl.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Identify the Environment in which HR activities are carried on
CO 2	Analyse about the various techniques of performance appraisal and compensation structure
CO 3	Select the various methods of recruitment and safety measures to be complied by the business organisations
CO 4	Assess about employee welfare and grievance handling process in organisations
CO 5	Analyse on the latest trends in Human Resource Management

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	0	2	1	0	3	3	3
CO2	3	0	3	0	2	1	0	3	3	3
CO3	3	0	3	0	2	1	0	3	3	3
CO4	3	0	3	0	2	1	0	3	3	3
CO5	3	0	3	0	2	1	0	3	3	3
AVERAGE	3	0	3	0	2	1	0	3	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content,

Videos-Case study-Group Discussion-Role Modelling

Seminar

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1. K 2	B-5/8x8 marks	200	40		

SEMESTER VI
MARKETING IN SPECIAL FIELDS

TOTAL HOURS: 90
CREDITS : 4

COURSE CODE: CM21/6E/MSF
LTP: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To gain valuable insights into the concept of services marketing
2. To understand the nature and scope of industrial marketing and rural marketing
3. To gain in depth knowledge of the meaning and scope of co operative marketing and social marketing
4. To comprehend the importance of ecommerce and issues involved in environmental marketing
5. To understand the concept of global marketing.

COURSE OUTLINE

UNIT I

Services Marketing –Services- definition, need & importance of services,distinction between services & goods, characteristics of services.

Marketing Mix in Services Marketing.– Product decisions, Pricing strategies, Promotion of services, Distribution of services, People, Physical Evidence and Process.

(16 hours)

UNIT II

Industrial Marketing- Definition, nature & scope – comparison & contrast of Industrial & Consumer marketing – Characteristics of Industrial Marketing –Marketing mix for industrial products.

Rural Marketing – Concept & scope, Characteristics of rural market. Attractiveness of rural market, rural vs urban marketing, marketing of agricultural inputs, marketing of agricultural produce, marketing of consumer goods & durables.

(18 hours)

UNIT III

Co-operative Marketing– Meaning & need of co- operative marketing, features & objectives of co-operative marketing, Activities of co-operative marketing societies, structure of marketing co-operatives, problems in co-operative marketing.

Social marketing – Meaning, nature, importance & scope of social marketing, types of non business organizations, markets involved in social marketing, developing a marketing programme for social cause.

(18 hours)

UNIT IV

Internet Marketing & E-Commerce – Meaning & importance of E- Commerce & internet marketing, components of internet marketing, Benefits & limitations of internet marketing, establishing internet marketing facility.

Environmental marketing – Meaning & importance, issues involved in environmental marketing – social responsibility, pressure of government, competitive pressure, cost of profit. Problems of environmental marketing, environmental marketing strategies, environmental risk management, strategic partnership in environmental marketing.

(20 hours)

UNIT V

Introduction to Global Marketing, Deciding whether to go abroad, deciding which markets to enter, Deciding How to enter the market, Deciding on the marketing programme, Deciding on marketing organization, Global Marketing Environment. Export Procedure and documentation, Important steps in export procedure, Foreign Exchange and Financial Decisions. History of International Financial System, Foreign Exchange, Business. Implications of Exchange rate fluctuations, Managing Exchange rate exposure .

(18 hours)

RECOMMENDED TEXTBOOKS

1. Zeithaml Valarie .A., (2000), Service Marketing , Tata Mc Graw Hill,
2. L.P. Singh.,(2008) Co-operative Marketing in India & Abroad, Himalaya Publishing House
3. Keegan Warren J and Green Mark C., Global Marketing,9th Edition, Pearson Education.
4. Kashyap Pradeep., Rural Marketing, 3rd Edition, Pearson
5. B.S.Rathor and J.S.Rathor.,(2005), Export Marketing, Himalaya Publishing House

REFERENCE BOOKS

1. Lovelock Christopher,(2005), Service Marketing, Pearson Education Asia.
2. Kumar Dinesh and Gupta Punam., Rural Marketing: Challenges and Opportunities, Sage Texts.
- 3.Shankar Ravi , (2010)Services Marketing, Excel Books.
- 4.Albaum, Duerr & Josiassen., International Marketing and Export Mnagement.,8th Edition, Pearson Education.
- 5.S.A.Sherlekar and V.S.Sherlekar.,(2002) Global Marketing Management.,Himalaya Publishing House.

JOURNALS

1. International Journal of Internet Marketing and Advertising ISSN:1477-5212 Inderscience Publishers.
2. Indian Journal of Marketing ISSN: 9738703 Associated Management Consultants Private Limited
3. Journal of Marketing ISSN: 00222429 Sage publishing
4. Journal of Marketing Research ISSN: 00222437 Sage publishing
5. Journal of Marketing Management ISSN: 1472-1376 Taylor & Francis Online

E-LEARNING RESOURCES

1. <https://www.managementstudyguide.com/definition-and-characteristics-of-services.htm>
2. http://www.pondiuni.edu.in/storage/dde/downloads/markiii_im.pdf
3. <http://www.yourarticlelibrary.com/essay/rural-marketing-in-india-definition-and-features-of-rural-marketing/32335>
4. <https://www.marketing-schools.org/types-of-marketing/cooperative-marketing.html>
5. <https://www.thebalancesmb.com/internet-marketing-2948348>
6. <https://www.marketing-schools.org/types-of-marketing/global-marketing.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the importance of services and elements of the services marketing mix
CO 2	Identify the characteristics of industrial and rural markets
CO 3	Analyse the importance and scope of co operative marketing societies and social marketing
CO 4	Appreciate the meaning and importance of e commerce and environmental marketing
CO 5	Evaluate the global marketing environment

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	1	0	1	2	1	3	2	2
CO2	3	0	3	0	1	2	1	3	2	2
CO3	3	0	3	0	1	2	1	3	2	2
CO4	3	0	3	0	1	3	1	3	2	2
CO5	3	0	3	0	1	3	1	3	2	2
AVERAGE	3	0	2.6	0	1	2.4	1	3	2	2

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD), Peer Learning, Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		