

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

**DEPARTMENT OF CORPORATE  
SECRETARYSHIP  
SYLLABI  
2021-22 ONWARDS**

**B.COM CS**

**ETHIRAJ COLLEGE FOR WOMEN**  
**DEPARTMENT OF CORPORATE SECRETARYSHIP**  
**B COM CORPORATE SECRETARYSHIP**

**(For students admitted in the academic year 2021-22 onwards)**

The Department of Corporate Secretaryship has revised the syllabi for its UG programme with effect from the academic year 2021-22.

Every academic year is divided into two semester sessions. Each semester will have a minimum of 90 working days and each day will have 5 working hours. Teaching is based on the modular pattern of credit courses. Credit is directly related to the number of hours taught for particular subject and also to the number of hours a student spends on learning a subject or carrying out an activity relating to the subject.

### **REGULATIONS**

#### **1. ELIGIBILITY FOR ADMISSION:**

Candidates for admission to the first year of the Corporate Secretaryship course shall be required to have passed the Higher Secondary Course examination with Commerce, Accountancy as compulsory subjects and Economics/Mathematics/Statistics as optional subjects conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Syndicate of the University of Madras.

#### **2. ELIGIBILITY FOR THE AWARD OF DEGREE:**

A candidate shall be eligible for the award of the degree only if he/ she has undergone in the prescribed course of study for a period of not less than three academic years, passed the examinations of all the six semesters prescribed.

#### **3. COURSE OF STUDY:**

The main subject of study for Bachelor Degree shall consist of the following

- PART – I : Foundation Courses exclusive for Languages
- PART – II : English
- PART – III : Core Subjects & Allied Subjects
- PART - IV : Non Major Elective
- PART – V : Extension Activities / Sports / NCC

#### **4. PASSING MINIMUM:**

A Candidate shall be declared to have passed in each paper/ practical of the main subject of study where ever prescribed, if he/she secures NOT LESS THAN 40% of the marks prescribed for the examination.

#### **5. CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

Part I, II, III & IV

Successful candidates passing the examination and securing the marks (i) 60 per cent and above and (ii) 50 per cent and above but below 60 per cent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

Candidates who passed all the examinations [Parts I, II, III and IV] prescribed for the course in the FIRST APPEARANCE ITSELF ALONE are eligible for ranking.

#### **6. QUESTION PAPER PATTERN:**

##### **Problem oriented subjects:**

Section A- Answer any 5 questions out of 8 5 X 8 = 40

Section B- Answer any 3 questions out of 5 3 X 20 = 60

##### **Theory Subjects:**

Section A- Answer all the questions 10 X 2 = 20

Section B- Answer any 5 questions out of 8 5 X 8 = 40

Section C- Answer any 2 questions out of 4 2 X 20 = 40

## **PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

Our programme will produce graduates who will be able to

### **PEO 1: PROFESSIONAL ASCENT /ADVACEMENT / PROGRESSION**

Pursue advance degree in the stream to become professional and equip them to meet entrance requirements of the academic and corporate world and that of the government

### **PEO 2: RESEARCH AND INNOVATION**

Undertake research with a creative bent of mind

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

Apply the contextual knowledge to emerge as successful leaders with effective managerial skills

## **PROGRAMME OUTCOMES (POs)**

### **PROGRAM OUTCOME OF UNDERGRADUATE PROGRAM – BUSINESS STUDIES**

- 1) Acquaint with conventional as well as contemporary fields in diverse domains of Commerce and Management.
- 2) Equipped for capacity building to various avenues of employment and entrepreneurship in higher education
- 3) Demonstrate the core competencies of business acumen, analytical & critical thinking, and communication skills and employ empirical approach for effective team building, crisis management and business solutions.
- 4) Exhibit the knowledge and skills to thrive on the evolving challenges of trade & industry.
- 5) Equipped with a global outlook towards facing the challenges of the dynamic world.
- 6) Sensitized to ethical and moral issues in business to be more socially responsible.

## PROGRAMME SPECIFIC OUTCOMES (PSO) – CORPORATE SECRETARYSHIP

1. Possess high quality education in the field of Corporate Secretaryship with a platform to pursue a professional career in company secretaryship/ higher education and research
2. Strong conceptual knowledge in the fields of Accounting, Taxation, Finance, Management, Economics, Insurance Marketing and Law with special emphasis on company law and secretarial practice
3. The practical experience gained through Industrial Visit, workshops, training programs including internship and institutional training in diverse fields of corporate such as Accounting, Taxation, Finance, Laws, Banking, Management, Insurance and Marketing
4. Experiential learning with industry specific curriculum focused on specific areas which are crucial in the management of companies
5. Identifies the nuances of business, entrepreneurship, management and consultancy, which would augment knowledge and soft skills required for critical decision making
6. High exposure to the latest trends in relevant branches of knowledge with the required competence and creativity to face global challenges
7. Horne communication skills along with good team work, professional and leadership qualities
8. Demonstrates core competencies and decision making skills to become self employed/ Entrepreneur
9. Exhibits a unique skill set comprising intellectual, personal, interpersonal and social skills to maximize professional growth
10. Proficient in identifying and understanding recent changes and trends in the field of business
11. Sensitized to professional, ethical and moral values contributing to be socially responsible citizens
12. Able to recognize the need for and have the preparation for independent lifelong learning

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO1												
CO2												
CO3												
CO4												
CO5												
TOTAL												

*(Strongly Correlated – 3, Moderately Correlated – 2, Weakly Correlated – 1, No Correlation – 0)*

**ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI -08****CURRICULUM TEMPLATE (2021-22 ONWARDS)****UNDERGRADUATE PROGRAMME PROFILE****DEPARTMENT OF CORPORATE SECRETARYSHIP****COURSE CODES AND CREDITS**

TOTAL MINIMUM CREDITS: 140      TOTAL TEACHING HOURS: 450 per semester

**I SEMESTER**

<b>PART</b>	<b>CORE/ ALLIED/ ELECTIVE</b>	<b>TITLE OF THE PAPER</b>	<b>CODE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>	<b>C</b>	<b>CA</b>	<b>SE</b>	<b>MM</b>
I	Language	Tamil/Hindi/French/Sanskrit							40	60	100
II	English	Communicative English							40	60	100
III	Core 1	Financial Accounting	CS21/1C/FIA	3	2	0	5	4	40	60	100
III	Core 2	Principles of Management	CS21/1C/PRM	3	2	0	5	4	40	60	100
III	Allied	Economics- Handled by Economics Department					6	5	40	60	100
IV	EVS	Environmental Studies	UG21/1S/EVS				2	2	-	50	50
IV	Soft skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences					2	-	-	50	50

**II SEMESTER**

<b>PART</b>	<b>CORE/ ALLIED/ ELECTIVE</b>	<b>TITLE OF THE PAPER</b>	<b>CODE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>H</b>	<b>C</b>	<b>CA</b>	<b>SE</b>	<b>MM</b>
I	Language	Tamil/Hindi/French/Sanskrit							40	60	100
II	English	Communicative English							40	60	100
III	Core 3	Advanced Financial Accounting	CS21/2C/AFA	3	2	0	5	4	40	60	100
III	Core 4	Commercial Law	CS21/2C/COL	3	2	0	5	4	40	60	100
III	Allied	Economics- Handled by Economics Department					6	5	40	60	100
IV	Val. Ed	Value Education	UG21/2S/VED				2	2	-	50	50
IV	Soft skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences					2	-	-	50	50

### III SEMESTER

PART	CORE/ALLIED/ ELECTIVE	TITLE OF THE PAPER	CODE	L	T	P	H	C	CA	SE	MM
I	Core 5	Corporate Accounting I	CS21/3C/CA1	3	2	0	5	4	40	60	100
II	Core 6	Company Law and Secretarial Practice I	CS21/3C/CLS	3	2	0	5	4	40	60	100
III	Core 7	Financial Management	CS21/3C/FIM	3	2	0	5	4	40	60	100
III	Core 8	Entrepreneurial Development	CS21/3C/END	3	2	0	5	4	40	60	100
III	Allied I	Business Statistics I	CS21/3A/BS1	4	2	0	6	5	40	60	100
IV	NME (1c)	Basics of Accounting	CS21/3N/BAA				2	3	-	50	50
IV	Soft skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences							-	50	50

### IV SEMESTER

PART	CORE/ALLIED/ ELECTIVE	TITLE OF THE PAPER	CODE	L	T	P	H	C	CA	SE	MM
I	Core 9	Corporate Accounting II	CS21/4C/CA2	3	2	0	5	4	40	60	100
II	Core 10	Company Law and Secretarial Practice II	CS21/4C/CLS	3	2	0	5	4	40	60	100
III	Core 11	Insurance and Risk Management	CS21/4C/IRM	3	2	0	5	4	40	60	100
III	Core 12	Auditing	CS21/4C/AUD	3	2	0	5	4	40	60	100
III	Allied II	Business Statistics II	CS21/4A/BS2	4	2	0	6	5	40	60	100
IV	NME (1c)	e- Banking	CS21/4N/EBA				2	3	-	50	50
IV	Soft skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences							-	50	50

### V SEMESTER

PART	CORE/ALLIED/ ELECTIVE	TITLE OF THE PAPER	CODE	L	T	P	H	C	CA	SE	MM
III	Core 13	Income Tax Law & Practice I	CS21/5C/ITL	2	4	0	6	4	40	60	100
III	Core 14	Cost Accounting	CS21/5C/COA	2	4	0	6	4	40	60	100
III	Core 15	Business Taxation	CS21/5C/BUT	3	3	0	6	4	40	60	100
III	Elective I	International Business	CS21/5E1/INB	3	0	0	6	3	40	60	100
		e- Commerce	CS21/5E1/ECO								
		Investment Management	CS21/5E1/INM								
III	Elective II	Marketing	CS21/5E2/MAR	3	0	0	6	3	40	60	100
		Personal Finance and Planning	CS21/5E2/PFP								
		Computer Applications in Business Reporting	CS21/5E2/CAB								



### OPTIONAL EXTRA CREDITS

PART	CORE/ALLIED/ ELECTIVE	TITLE OF THE PAPER	CODE	L	T	P	H	C	CA	SE	MM
V	Extra Credits	Self-Study (Semester V) Right To Information	CS21/5SS/RTI	-	-	-		2	-	100	100
		Customer Relationship Management	CS21/5SS/CRM	-	-	-		2	-	100	100

### VI SEMESTER

PART	CORE/ALLIED/ ELECTIVE	TITLE OF THE PAPER	CODE	L	T	P	H	C	CA	SE	MM
III	Core 16	Income Tax Law & Practice II	CS21/6C/ITL	2	4	0	6	4	40	60	100
III	Core 17	Accounting for Managers	CS21/6C/ACM	2	4	0	6	4	40	60	100
III	Core 18	Banking Law and Practice	CS21/6C/BLP	3	3	0	6	4	40	60	100
III	Core 19	Institutional Training	CS21/6C/PRO	-	-	-	6	4	-	-	-
III	Elective III	Corporate Governance Ethics and Sustainability	CS21/6E3/CGE	3	0	0	6	3	40	60	100
		Women and Human Rights	CS21/6E3/WHR								
		Corporate Social Responsibility	CS21/6E3/CSR								

V		<b>Extension Activity</b> (Sports/NCC/NSS/CSS/ YRC/RRC/Rotract/Yoga)		-	-	-	Min 60 Hours	1	-	-	-
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**L = Lecture Hours**

**T = Tutorial Hours**

**P=Practical Hours**

**H = Hours per week**

**C= Credits**

**CA=Continuous Assessment**

**SE= Semester Examinations**

**MM=Maximum Marks**

## **SEMESTER – I**

### **FINANCIAL ACCOUNTING**

**TEACHING HOURS: 75**  
**CREDITS: 4**

**COURSECODE: CS21/1C/FIA**  
**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To outline the accounting concepts and conventions and facilitate the preparation of Financial Statements to analyze the effect of business transactions
2. To compute depreciation of fixed assets under the Straight line and Written down value methods and also to compute Fire Insurance Claims under Loss of Stock and Loss of Profit Policies
3. To aid the preparation of Departmental and Branch accounts

#### **COURSE OUTLINE**

##### **UNIT I**

Accounting- Introduction – Need – Definition – Objectives – Advantages – Limitations of Accounting – Accounting Concepts and Conventions – Preparation of Final Accounts – Meaning – Trading A/c – Profit & Loss A/c – Manufacturing A/c – Balance Sheet – Closing Entries – Adjustments pertaining to Closing Stock – Outstanding Expenses – Prepaid Expenses – Accrued Income – Income received in Advance – Depreciation – Interest on Capital – Interest on Drawings – Bad Debts – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors and Creditors – Loss of Stock by Accident or Fire

**(20 Hours)**

##### **UNIT II**

Depreciation Accounting – Meaning – Factors – Methods – Straight–line Method – Diminishing Balance Method (Change in method of Depreciation Excluded)

**(10 Hours)**

##### **UNIT III**

Departmental Accounts – Basis of Allocation of Expenses – Treatment of Expenses which cannot be allocated Branch Accounts – Dependent Branch – Debtors System – Stock & Debtors System

**(25 Hours)**

##### **UNIT IV**

Fire claims – Loss of Stock – Loss of profits (Simple Problems) – Abnormal Profit

**(10 Hours)**

##### **UNIT V**

IFRS – Distinction between Ind AS and International Accounting Standards – Adoption of IFRS-Features-Advantages- AS 1- Presentation of Financial Statements, Ind AS 2- Inventories Ind AS 7 Statement of Cash Flows, Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors, and Ind AS 16-Property,Plant and Equipment **(10 Hours)**

## RECOMMENDED TEXTBOOKS

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

## REFERENCE BOOKS

1. Hanif.M & Mukherjee.A, Financial Accounting I, Mc Graw Hill Education (India) Private Limited, India.
2. Shulka & Grewal, Advanced Accounting, S Chand, New Delhi
3. Jain.S & Narang K.L, Financial Accounting, Kalyani Publishers, New Delhi
4. Parthasarathy.S &Jaffarulla.A, Financial Accounting, Kalyani Publishers, New Delhi
5. Tulsian PC, Financial Accounting, Tata Mc. Graw Hill Publishers, New Delhi

## JOURNALS

1. Indian Journal of Accounting
2. International Journal of Accounting

## e-LEARNING RESOURCES

- [www.coursera.org](http://www.coursera.org)
- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.icmai.in](http://www.icmai.in)
- [www.accountlearning.blogspot.com](http://www.accountlearning.blogspot.com)
- [www.tutorialspoint.com](http://www.tutorialspoint.com)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO1	Sound knowledge on fundamentals of Accounting Concepts and Conventions, and Prepare Financial Statements of Trading and Manufacturing firms
CO2	Compute depreciation for fixed assets under the Straight Line and Diminishing Balance methods
CO3	Discuss the treatment and allocation of expenses in Departmental Accounting and ascertainment of the profits of branches
CO4	Compute Fire Insurance Claims under Loss of Stock and Loss of Profit Policies
CO5	Create a basic understanding of IFRS and Ind Accounting Standards

## 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	PSO 11	PSO 12
CO1	3	3	3	2	3	2	3	3	3	2	2	3
CO2	3	3	3	2	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3	3	2	3	3
CO4	3	3	3	2	3	2	3	3	3	2	3	3
CO5	3	3	3	1	3	2	2	3	3	1	3	3
AVERAGE	3	3	3	2	3	2	2.8	3	3	2	2.7	3

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

### TEACHING METHODOLOGY:

- Lecture (Chalk and Talk – OHP–LCD)
- Problem Solving
- Quiz–Seminar
- Peer Learning
- Real time Assignments

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks	-	40	100	Section A- 2 theory and 6 problems Section B- I theory and 4 problems -
K2,K3	B–3/5x20 marks	-	60		

## **SEMESTER – I**

### **PRINCIPLES OF MANAGEMENT**

**TEACHING HOURS: 75**

**CREDITS: 4**

**COURSE CODE: CS21/1C/PRM**

**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To provide a conceptual framework for the traditional discussions of planning
2. To enable the students to understand the purpose of an organization structure and impart knowledge in staffing
3. To understand the concepts of systematic direction and essence of Management and control

#### **COURSE OUTLINE**

##### **UNIT I**

Introduction to Management – Henry Fayol principles - Planning – Definition – Types of Planning – Importance – Steps in Planning – Planning premises – Decision Making - Objectives- Meaning - Policies – Procedures – Rules– MIS –Importance of MIS–Guideline for making MIS **(15 Hours)**

##### **UNIT II**

Organizing – Meaning – Formal and Informal – Steps in organizing – Departmentation – Meaning – Bases of Departmentation – Delegation of Authority – Meaning – Importance – Types of Delegation – Centralization – Advantages & disadvantages – Decentralization – Advantages & Disadvantages – Factors determining decentralization **(15 Hours)**

##### **UNIT III**

Staffing – Meaning & Importance – Manpower planning – Meaning – Sources of Recruitment– Selection procedure performance appraisal, training and HR development, talent management, virtual workspace, recent trends in HR management.

Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2019 **(20 Hours)**

##### **UNIT IV**

Directing – Meaning – Significance – Techniques of directing – Supervision – Functions of a Supervisor – Qualities of a good supervisor – Leadership–styles–qualities of a good leader – Motivation – Meaning – Importance **(15 Hours)**

##### **UNIT V**

Co-ordination - Need & Importance – Types of co-ordination – Techniques of coordination- Control – Nature & Purpose of Control – Process of Control – Characteristics of an ideal Control system **(10 Hours)**

## RECOMMENDED TEXTBOOKS

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

## REFERENCE BOOKS

1. N Premavathy, Principles of Management, Sri Vishnu Publication, Chennai
2. P C Tripathi & P N Reddy, Principles of Management, Tata Mc Graw Hill, New Delhi
3. Koontz O'Donnell & Wehrich, Essentials of Management, Tata McGraw Hill, New Delhi
4. S K Mandal, Management: Principles and Practice, Jaico Publishing House, Mumbai.
5. Govindarajan M and Natarajan S, Principles of Management, PHI Learning Pvt. Ltd, New Delhi, 2009.

## JOURNALS

1. Prabandhan: Indian Journal of Management
2. The International Journal of Business & Management

## e-LEARNING RESOURCES

- [www.oxfordhomestudy.com](http://www.oxfordhomestudy.com)
- [www.alison.com](http://www.alison.com)
- [www.udemy.com](http://www.udemy.com)
- [www.ocw.mit.edu](http://www.ocw.mit.edu)

## COURSE OUTCOMES

CO Number	CO STATEMENT
1.	Explain the concept of management and process planning
2.	Outline the concept of organising, departmentation, delegation, centralization and decentralization
3.	Outline selection procedure and various methods of training
4.	Apply knowledge of directing techniques for motivation
5.	Identify the need and importance of 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	PSO 11	PSO 12
CO1	3	3	3	2	3	3	2	3	2	2	2	2
CO2	3	3	3	2	3	3	2	2	2	2	2	3
CO3	3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	2	3	3
AVERAGE	3	3	2.8	2.6	3	2.8	2.6	2.8	2.6	2.4	2.6	2.8

**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
- Quiz–Seminar
- Peer Learning
- Real time Assignments

#### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER II**

### **ADVANCED FINANCIAL ACCOUNTING**

**TEACHING HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: CS21/2C/AFA**  
**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To identify accounting procedures of Hire Purchase, Instalment System and Single Entry System
2. To impart knowledge of fundamentals of Partnership and accounting treatment in the event of Admission, Retirement, Death of a Partner and Dissolution of Partnership firms under the Indian Partnership Act, 1932
3. To discuss the need and application of Computerized Accounting System

#### **COURSE OUTLINE**

##### **UNIT I**

Hire Purchase System – Accounting Procedures – Default & Repossession of Stock – Instalment Purchase system **(15 Hours)**

##### **UNIT II**

Single Entry – Definition & Salient Features – Statement of Affairs Method – Conversion Method **(10 Hours)**

##### **UNIT III**

Partnership Accounts – Limited Liability Partnership – Fundamentals of Partnership Accounting (excluding guarantee) – Admission of a Partner (Goodwill Adjustment as per AS 10) – Retirement – Death of a Partner (excluding Joint Life Policy) **(30 Hours)**

##### **UNIT IV**

Dissolution – Insolvency of Partners – Rule in Garner Vs Murray – Piecemeal distribution **(15 Hours)**

##### **UNIT V**

Computerized Accounting System – Features –Importance – Grouping of Accounts–Pre Packaged Accounting Software – Advantages – Disadvantages– Criteria for selection of appropriate package – Customized Accounting Package **(5 Hours)**



## RECOMMENDED TEXTBOOKS

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2. Gupta R L & V K, Financial Accounting, Sultan Chand & Sons, New Delhi

## REFERENCE BOOKS

1. Hanif.M & Mukherjee .A, Financial Accounting II, Mc Graw Hill Education (India) Private Limited, India
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3. Jain & Narang, , Financial Accounting, Kalyani Publishers, New Delhi
4. Parthasarathy S & Jaffarulla A, V, Kalyani Publishers, New Delhi
5. Tulsian P C, Financial Accounting, Tata Mc. Graw Hill Publishers, New Delhi

## JOURNALS

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2. International Journal of Accounting

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- [www.icmai.in](http://www.icmai.in)
- [www.accountlearning.blogspot.com](http://www.accountlearning.blogspot.com)
- [www.tutorialspoint.com](http://www.tutorialspoint.com)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO1	Ability to compute interest, Cash price and Hire Purchase price in case of purchase of an asset under Hire Purchase System
CO2	Assess the profitability and financial position of Non Trading concerns
CO3	Apply Partnership fundamentals and accounting procedures in the event of Admission, Retirement and Death of a Partner
CO4	Discuss the accounting procedures in cases of Dissolution of Partnership firms and Insolvency of Partners
CO5	Outlines the Computerized Accounting System and criteria for selection of the package

## 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	PSO 11	PSO 12
CO1	3	3	3	2	3	2	3	3	3	3	2	3
CO2	3	3	3	1	3	1	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	3	2.4	3	2.4	3	3	3	2.8	2.8	3

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

### TEACHING METHODOLOGY

- Lecture (Chalk and Talk – OHP–LCD)
- Problem Solving
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study.

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks	-	40	100	Section A- 2 theory and 6 problems Section B- 1 theory and 4 problems
K2,K3	B–3/5x20 marks	-	60		

## **SEMESTER II**

### **COMMERCIAL LAW**

**TEACHING HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: CS21/2C/COL**  
**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To gain understanding of essential elements of Contract
2. To provide knowledge on the Specific Relief Act
3. To create an understanding of Bailment and Pledge, Indemnity and Guarantee concepts through precedents
4. To aid in the learning of the Sale of Goods Act, 1930 and gain knowledge of Essential elements of Sale through illustrative business examples
5. To understand the provisions of the Partnership Act

#### **COURSE OUTLINE**

##### **UNIT I**

Formation of Contract – Essential Elements of Contract – Classification of Contracts – Offer and Acceptance – Lawful consideration – Capacity of parties – Performance of Contract – Tender – Reciprocal Promises – Assignment of Contracts – Discharge of Contracts- Breach of Contract **(20 Hours)**

##### **UNIT II**

Specific Relief Act, 1963 – Specific reliefs and defense – Special performance and defense – Unenforceable contract – Rescission of Contracts – Cancellation of Instruments – Declaratory Decrees – Preventive Reliefs **(15 Hours)**

##### **UNIT III**

Bailment – Classification – features – Rights and Liabilities of Bailor and Bailee – Pledge – Difference between Bailment and Pledge – Termination of Bailment – Indemnity and Guarantee – Rights of Indemnity Holder – Contract of Guarantee – Features – Kinds – Extent of Surety's Liability – Rights of Surety – Discharge of Surety **(10 Hours)**

##### **UNIT IV**

Sale of Goods Act, 1930 – Sale and Agreement to Sell – Subject Matter – Price – Transfer of Property – Sale by Non-owners – Rights and Duties of Buyer – Unpaid Seller – Delivery Rules – Special Contracts of sale – CIF, FOB, Ex-Ship – Auction Sales – Case Laws – Chidambaram Chettiar Vs Steel Bros – Bull Vs Robinson **(20 Hours)**

## UNIT V

The Partnership Act, 1932 - Registration of a Partnership Firms, Rights and Duties of Partners , Implied Authority of a Partner, Incoming and outgoing Partners , Modes of Dissolution of Partnership **(10 hours)**

### RECOMMENDED TEXTBOOKS

1. Kapoor N.D, Mercantile Law, Sultan Chand & Sons, New Delhi.
2. Chawla R.C. and Garg K.C, Mercantile Law, Kalyani Publishing House, New Delhi

### REFERENCE BOOKS

1. Bulchandani, KR, Business Laws, Himalaya Publishing House, Mumbai.
2. Kuchal S.C, Mercantile Law, Vikas Publishing House Pvt. Ltd, New Delhi.
3. Gogna .P.P.S, A textbook of Business Law, S.Chand& Company Ltd, New Delhi.
4. Gulshan Kapoor, Business Law, New Age International Publishers Ltd, New Delhi
5. Tejpal Sheth, Business Law, Pearson Education India, 2011.

### JOURNALS

1. Journal of Business Law and Ethics
2. India Business Law Journal
3. Journal of International Trade Law and Policy

### e-LEARNING RESOURCES

- [www.upcounsel.com](http://www.upcounsel.com)
- <http://accountlearning.com>
- [www.writinglaw.com](http://www.writinglaw.com)
- [www.lawetopus.com](http://www.lawetopus.com)
- <https://indiacode.nic.in>

### COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of elements of Contract and explain Performance of Contract.
CO 2	Explain the relief available under the Specific Relief Act.
CO 3	Distinguish between Bailment and Pledge & Discuss Indemnity and Guarantee.
CO 4	Outline the provision relating to Sale of Goods .
CO 5	Explain the provisions of Indian Partnership Act.

## 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	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	2	3	3
CO2	3	3	3	3	3	2	3	3	3	2	2	2
CO3	3	3	2	3	3	2	2	3	2	2	2	2
CO4	3	2	2	3	3	2	2	2	2	2	2	2
CO5	2	2	3	3	3	3	3	3	3	2	3	3
AVERAGE	2.8	2.6	2.6	3	3	2.2	2.6	2.8	2.6	2	2.4	2.4

**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
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER - III**

### **CORPORATE ACCOUNTING I**

**TEACHING HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: CS21/3C/CA1**  
**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To impart accounting knowledge on issue, forfeiture and reissue of shares of companies and to assess the procedure for redemption of preference shares
2. To identify the accounting procedure for issue of debentures and conditions for their redemption as per Companies Act, 2013
3. To impart knowledge on the preparation of final accounts of companies as per Revised Schedule VI
4. To learn the accounting procedure for 'Profits Prior to Incorporation' and 'Accounting for Price Level Changes'

#### **COURSE OUTLINE**

##### **UNIT I**

Share capital – Share – Definition – Presentation of Information Relating to Share Capital in the Balance sheet – Issue of Shares for Cash – Issue of Shares to Promoters for Consideration other than Cash – Issue of Shares at Premium – Forfeiture of Shares- Reissue of shares- Rights issue -Buy back of shares **(15 Hours)**

##### **UNIT II**

Redeemable Preference Shares: Legal Condition – Replacement of Capital – Replacement of Capital by Fresh Capital – Proceeds of Fresh Issue – Out of Divisible Profits – The Purpose of Fully Paid Shares – Procedure for Redemption-Untraceable shares holders **(10 Hours)**

##### **UNIT III**

Debentures – Issue of Debentures – From Consideration Point of View, Conditions, Price Point of View – Conditions of Redemption Point of View – Debenture Discount – Interest on Debentures – Redemption of Debentures (As per Companies Act,2013)– Amount to be paid – Sources – Out of Profit, Out of Capital – Own Debentures – Ex-interest & Cum- Interest on Debentures **(20 Hours)**

##### **UNIT IV**

Final Statements as per Revised Schedule VI – Profit and Loss Account – Balance Sheet – Managerial Remuneration – Remuneration to Directors – Remuneration of Managers – Divisible Profits – General View – Legal Position – Other provisions relating to Divisible Profits – Dividends – Interim Dividend – Final Dividend – Bonus Shares **(20 Hours)**

## UNIT V

Profit Prior to Incorporation – Calculation of Sales ratio, Time ratio, weighted ratio.

Accounting for Price Level Changes

**(10 Hours)**

### RECOMMENDED TEXTBOOKS

1. Reddy T.S. and Murthy A., Corporate Accounting, Margham Publication, Chennai
2. Gupta R.L and Radhaswamy M., Corporate Accounting, Sultan Chand & Sons, New Delhi

### REFERENCE BOOKS

1. Pillai R.S.N, Bagavathi & Uma S, Practical Accounting Vol II, S Chand, New Delhi
2. Shukla M.C., Grewal T.S and Gupta S.C., Advanced Accounts, Volume II, S.Chand & Company Limited, New Delhi
3. Jain S.P and Narang K.L., Advanced Accountancy Volume II, Kalyani Publishers, New Delhi
4. Singhal A.K., Ajay Mittal, Vinod Kumar Pradhan, Company Accounts Theory and Practice, Vasu Education of India, New Delhi
5. Mukherjee A & Hanif.M, Corporate Accounting, Tata McGraw–Hill Publishing Company Limited, New Delhi

### JOURNALS

1. Indian Journal of Accounting
2. International Journal of Corporate Finance & Accounting

### e-LEARNING RESOURCES

- [www.toppr.com](http://www.toppr.com)
- <http://taxguru.in>
- <http://efinancemanagement.com>
- [www.egyankosh.ac.in](http://www.egyankosh.ac.in)
- [www.mca.gov.in](http://www.mca.gov.in)

### COURSE OUTCOMES

CO Number	CO STATEMENT
CO1	Exhibit accounting knowledge on issue, forfeiture and reissue of shares of companies
CO2	Analyze accounting procedure for redemption of preference shares in companies
CO3	Acquire in depth knowledge on issue of debentures and conditions for their redemption as per Companies Act, 2013
CO4	Prepare the final accounts of Companies as per Revised Schedule VI of the Companies Act 2013
CO5	Demonstrate with knowledge on profits prior to incorporation and Accounting for Price Level Changes

## 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	PSO 11	PSO 12
CO1	3	3	2	3	3	2	3	3	2	3	2	3
CO2	3	3	2	2	2	2	3	2	1	3	2	3
CO3	2	3	3	3	2	3	3	2	3	3	2	2
CO4	3	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3	2
AVERAGE	2.8	3	2.6	2.8	2.4	2.4	3	2.4	2.2	3	2.2	2.4

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

### TEACHING METHODOLOGY

- Lecture -Chalk and Talk
- Problem Solving
- Seminar
- Peer Learning
- Real time Assignments

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A-5/8x8 marks	-	40	100	Section A - Two theory questions and six problems Section B - One theory question and four problems
K2,K3	B-3/5x20 marks	-	60		



## SEMESTER – III

### COMPANY LAW AND SECRETARIAL PRACTICE I

**TEACHING HOURS: 75**

**COURSE CODE: CS21/3C/CLS**

**CREDITS: 4**

**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To study the evolution of Company Law and provisions relating to incorporation of companies under Companies Act 2013 and to gain knowledge about the role of Company Secretary
2. To acquire knowledge on the role of promoters and documents necessary for incorporation of company
3. To learn ways of sourcing of capital and provisions relating to dematerialisation and re-materialisation of shares
4. To familiarise the procedure on acquiring membership in a Company, their rights and liabilities

#### **COURSE OUTLINE**

##### **UNIT I**

Introduction to Company : Jurisprudence of Company Law – Judicial acceptance of the company as separate legal entity- Lifting of Corporate Veil – Case Law Soloman vs Soloman – Kinds of Companies -One Person Company-Sec2( 62) – Small company-Dormant Company-Sec 455-Producer Company-Sec 465 **(10 Hours)**

##### **UNIT II**

Promotion and Incorporation:Promoter– Rights– Duties –Liabilities –Incorporation of Company – Jubilee Cotton Mill Vs. Lewis – Rule in Peel’s Case – Memorandum and Articles of Association – Effect of Registration – Commencement of Business – Alteration of Memorandum and Articles of Association – Entrenchment provisionsSec5(3)-Doctrine of Constructive Notice – Ultra Vires and Indoor management – Royal British Bank Vs. Turquand – Duties of Company Secretary in the Formation and Incorporation of Company. Prospectus – Contents – Offer of Securities for Sale – Shelf Prospectus – Red Herring Prospectus – Civil and Criminal Liabilities for Misstatement for Prospectus – Statement in Lieu of Prospectus.  
Introduction to MCA-E filing of forms **(20 Hours)**

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

Secretary: The Company Secretaries Act,1980-Appointment and functions of Company Secretary-Powers, Duties and Responsibilities of Secretary- Disciplinary Mechanism and penalties for professional misconduct-Ethics in Profession-Professional Liabilities– Secretary’s role as a Compliance Officer **(15 Hours)**

#### **UNIT IV:**

Concept of Capital: Share Capital – Meaning and Kinds – Alteration of Capital –Issue of shares at par, premium– Forfeiture and surrender of shares–Bonus Issue–Rights Issue–SEBI disclosure and regulations 2018–Issue of sweat equity shares–Statutory provisions related to Allotment, Minimum subscription, irregular Allotment–Dematerialization and Re-materialization of securities **(15 Hours)**

#### **UNIT V:**

Membership in a Company: Meaning of the term Member – Difference between a Member and a Shareholder –Persons capable of becoming a Member– Methods of becoming a Member–Rights and Liabilities of Member–Transfer and Transmission of Shares – Nomination and its Importance–Shareholders democracy–share holders agreement–Subscription Agreement–Veto powers **(15 Hours)**

#### **RECOMMENDED TEXTBOOKS**

1. N.D.Kapoor, Company Law & Secretarial Practice,Sultan Chand &Publications, New Delhi.
2. P.K Ghosh &Dr.V. Balanchandran , Outline of Company Secretarial Practice,Sultan Chand Publications, New Delhi.

#### **REFERENCE BOOKS**

1. Abdul Gaffoor P.M.S. and Thothadri S., Company Law, Vijay Nicole Imprints Pvt. Ltd.,Chennai.
2. Dr.M.RSreenivasan, CompanyLaw(As per Companies Act 2013),Margham Publications, Chennai.
3. Avatar Singh, Company Law, Eastern Book Company,Lucknow.
4. Gogna P.P.S., A text book on Company Law, S Chand Publications,New Delhi.

#### **JOURNALS**

1. Corporate Law Reporter
2. Company Cases
3. International Journal of Law and Management

#### **e–LEARNING RESOURCES**

- [www.indianlawjournal.org](http://www.indianlawjournal.org)
- [www.lawjournals.org](http://www.lawjournals.org)
- [www.academic.oup.com](http://www.academic.oup.com)
- [www.clioindia.com](http://www.clioindia.com)
- [www.icsi.in](http://www.icsi.in)> portal> ebulletin

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of company law and its evolution
CO 2	Illustrate the procedure for incorporation of a company
CO 3	Examine the role and responsibilities of the company secretary
CO 4	Identify the various sources of capital, issue and forfeiture of shares and allotment of shares
CO 5	Distinguish a member from a shareholder, their rights, duties and liabilities

## 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	PSO 11	PSO 12
CO1	3	3	3	2	3	3	2	2	2	3	2	3
CO2	2	3	3	2	3	3	2	3	3	3	2	2
CO3	3	3	3	2	2	3	2	3	3	3	3	3
CO4	3	3	2	3	2	3	2	2	2	3	2	2
CO5	2	3	3	2	2	3	2	2	2	3	3	3
AVERAGE	2.6	3	2.8	2.2	2.4	3	2	2.4	2.4	3	2.4	2.6

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

## TEACHING METHODOLOGY

- Lecture (Chalk and Talk –LCD)
- Problem Solving – Group Discussion
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study– Case Law Discussion

## QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	–
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER III**

### **FINANCIAL MANAGEMENT**

**TEACHING HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: CS21/3C/FIM**  
**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To understand the concepts of finance, functions, sources, Capital structure, leverage, determination of specific and overall cost of capital and assess the impact of leverage on shareholder's return
2. To analyse and select projects with the application of capital budgeting techniques
3. To discuss the concepts of working capital and determine the working capital requirements of the firm
4. To understand the fundamentals of International Financial Management

#### **COURSE OUTLINE**

##### **UNIT I**

Financial Management – Nature and Scope – Objectives – Finance Functions – Role of Finance Manager – Profit Maximization – Wealth Maximization – Time Value of Money(theory only) **(10 Hours)**

##### **UNIT II**

Cost of Capital – Significance – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earning – Weighted Average Cost of Capital  
Capital Structure – Meaning– Factors Influencing Capital Structure – Sources of Finance – Leverage – Financial, Operating and Combined Leverage –Leverage and Effect on Shareholders' Return **(25 Hours)**

##### **UNIT III**

Capital Budgeting– Importance – Techniques – Payback Method – Discounted of Return Method – Profitability Index – Capital Rationing **(20 hours)**

##### **UNIT IV**

Working Capital – Gross and Net Concepts – Need for Working Capital – Permanent and Variable Working Capital – Determinants of Working Capital – Financing Working Capital requirements– Dividend Decisions – Factors influencing Dividend Policy (theory only) **(12 hours)**

##### **UNIT V**

International Financial Management -Introduction- Nature and Scope-Functions -Methods - Types of risks involved- Challenges -Comparison with Domestic Financial Management **(8 hours)**

## RECOMMENDED TEXTBOOKS

1. I.M Pandey, Financial Management, Vikas Publications, New Delhi.
2. S.N Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi.
3. V.K.Balla, International Financial Management, S Chand & Publications, New Delhi.

## REFERENCE BOOKS

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi.
2. A.Murthy, Financial Management, Margham Publications, Chennai.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi
4. Jonathan Berk & Peter Demarzo, Financial Management, Pearson Publications, Uttar Pradesh.
5. S. Kevin, Fundamentals of International Financial Management, PHI learning Private Ltd, New Delhi.

## JOURNALS

1. Indian Journal of Finance
2. Vikalpa
3. International Journal of Finance
4. Indian Journal of Finance and Research

## e-LEARNING RESOURCES

- <http://sol.du.ac.in>
- [www.moneycontrol.com](http://www.moneycontrol.com)
- [www.khanacademy.org](http://www.khanacademy.org)
- <http://study.com>
- <http://ptcoursera.org>

## COURSE OUTCOMES:

CO Number	CO STATEMENT
CO1	Knowledge of finance concepts, functions and financial goals
CO2	Computation of specific Cost of Capital- Cost of Debt, Equity, Preference, Retained Earnings and Weighted Average Cost of Capital, Explain the concept of capital structure, theories, source of finance, leverage and its impact on shareholders return
CO3	Apply capital budgeting techniques of Pay Back, Net Present Value, Internal Rate of Return, Accounting Rate of Return and Profitability Index for project selection in a firm
CO4	Calculate the required working capital for a firm in consideration of current assets and current liabilities
CO5	Knowledge of International Financial 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	PSO 11	PSO 12
CO1	3	3	3	3	2	2	2	3	3	3	2	3
CO2	2	3	3	3	3	3	2	3	2	3	2	1
CO3	3	3	3	3	3	3	2	2	2	3	2	2
CO4	3	3	3	3	3	2	2	3	2	3	2	3
CO5	3	3	3	2	2	3	2	3	2	3	2	2
AVERAGE	2.8	3	3	2.8	2.6	2.6	2	2.8	2.2	3	2	2.2

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

### TEACHING METHODOLOGY

- Lecture (Chalk and Talk– LCD)
- E Contents
- Analytical Problem Solving, Practical Assignments
- 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	Theory - 60% Problems - 40%
K1. K 2	B–5/8x8 marks	200	40		
K2, K 3	C–2/3x20 marks	500	40		

## **SEMESTER III**

### **ENTREPRENEURIAL DEVELOPMENT**

**TEACHING HOURS: 75**

**COURSE CODE: CS21/3C/END**

**CREDITS: 4**

**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To impart knowledge on the factors contributing to Entrepreneurship
2. To provide necessary framework to establish SSI & offer extensive knowledge on Project formulation
3. To offer a wide exposure to International Entrepreneurship and its role in Economic Development

#### **COURSE OUTLINE**

##### **UNIT I**

Meaning and Concept of Entrepreneurship – Entrepreneurial Culture and Structure– Types of Entrepreneurs–Qualities and Functions of Entrepreneurs–Entrepreneurial Motivation–Views of Peter Drucker, Schumpeter and Walker– Theories of Entrepreneurial Origin– Intrapreneurs. **(10 Hours)**

##### **UNIT II**

Role of Entrepreneurship in Economic Development – Factors Determining the growth of Entrepreneurs – Sources of Entrepreneurship in India – Causes for the slow growth – Entrepreneurship and Environment. Small Scale Industries – Definition – Characteristics – Relationship between Small and Large Units – Role of Small Enterprises in Economic Development – Problems of Small Scale Industries – Steps for Starting a Small Scale Industry – Identification of Business Ideas. Micro, Small and Medium Enterprises – Definition – Policy framework and support measures–Institutional Support. **(20 Hours)**

##### **UNIT III**

Project Appraisal – Meaning – Classification – Project Ideas – Project Formulation – Feasibility Study Report – Project Selection – Project Life Cycle. **(15 Hours)**

##### **UNIT IV**

Institutions Assisting Entrepreneurs: Funding Sources of Finance- Venture capital- Venture capital process - Commercial banks- Government Grants and Schemes - Small Scale Industry Policy – Meaning of Incentives and Subsidies – Need for Incentives – Problems of Incentives – Scheme of Incentives in Operation – Incentives for Development of Backward Areas – Incentives for SSI in Backward Areas – Seed Capital Assistance – Taxation Benefits SSI Units. **(15 Hours)**

## UNIT V

Women Entrepreneurship – Concept of Women Entrepreneurs and Empowerment – Functions – Role – Characteristics – Problems – Development of Women Entrepreneurs - The nature of International Entrepreneurship- Importance of International business to the firm, International versus Domestic entrepreneurship, Stages of economic development, Entrepreneurship entry into International Business, Exporting, Foreign Direct Investments, Barriers to international trade. **(15 Hours)**

### RECOMMENDED TEXTBOOKS

1. Gupta C.B. & Srinivasan N.P Entrepreneur Development, Sulthan Chand & Sons, New Delhi.
2. Jayshree Suresh, Entrepreneurial Development, Margham Publication, Chennai.

### REFERENCE BOOKS

1. Saravanavel .P, Entrepreneurial Development, ESS Pee Kay Publishing House, NewDelhi
2. Desai Vasant, Dynamics of Entrepreneurial Development, Himalaya Publication House, Mumbai
3. Khanka S.S, Entrepreneurial Development, S. Chand & Co, New Delhi
4. David.H.Holt, Entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi
5. Leach/Melicher, Entrepreneurial Finance – Cengage, New Delhi

### JOURNALS

1. AMC Indian Journal of Entrepreneurship
2. International Journal of Entrepreneurship and Small Business

### e-LEARNING RESOURCES

- <https://msme.gov.in>
- [www.upsportacademy.com](http://www.upsportacademy.com)
- [www.khanacademy.com](http://www.khanacademy.com)
- [www.entrepreneur.com](http://www.entrepreneur.com)
- [www.elearningindustry.com](http://www.elearningindustry.com)

### COURSE OUTCOMES

CO Number	CO STATEMENT
1.	Evaluate the factors that influence Entrepreneurship
2.	Assess the role, problems, policy framework and support measure of SSI and compare SSI with large-scale units
3.	Formulate & Design project reports
4.	Identify institutions that provide financial support to Entrepreneurs
5.	Explain Women Entrepreneurship and discuss the problems faced by them



## 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	PSO 11	PSO 12
CO1	2	3	2	2	2	2	2	2	2	2	3	2
CO2	2	3	2	2	3	2	2	2	3	3	3	2
CO3	2	3	3	3	3	3	3	3	2	3	2	3
CO4	2	2	3	3	3	3	3	2	2	3	2	3
CO5	2	2	3	2	2	2	3	3	3	3	3	3
<b>AVERAGE</b>	2	2.6	2.6	2.4	2.6	2.4	2.6	2.4	2.4	2.8	2.6	2.6

**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
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER III**

### **BUSINESS STATISTICS I**

**TEACHING HOURS: 90**  
**CREDITS: 5**

**COURSE CODE: CS21/3A/BS1**  
**L T P: 4 2 0**

#### **COURSE OBJECTIVES**

1. To comprehend the scope of statistics along with its uses and limitations. To classify data, form frequency distribution, represent the data diagrammatically and graphically
2. To acquire knowledge about the various measures of central tendency
3. To study the various measures of dispersion from central tendencies, their co-efficient and Skewness

#### **COURSE OUTLINE**

##### **UNIT I**

Definition of Statistics – Scope , Limitations and Uses – Collection of Data – Primary and Secondary Data – Classification and Tabulation of Data – Methods of Classification – Formation of Frequency Distribution– One way and Two way Classification **(20 Hours)**

##### **UNIT II**

Representation of Data – Diagrammatic and Graphic – Different Types – Bar Diagrams– Simple, Adjacent, Component, Percentage, Pie Diagram – Simple and Comparative Pictograms, Line Diagram, Histogram, Frequency, Curves and Ogives **(15 Hours)**

##### **UNIT III**

Measures of Central Tendency– Definitions and Calculation of Raw Data and for Frequency Distribution of various measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean –their relationship – Calculation of Missing Frequencies **(20 Hours)**

##### **UNIT IV**

Measures of Dispersion – Various Measures – Range, Quartile Deviation, Mean Deviation and Standard Deviation–Absolute & Relative Measures, Calculations, Combined Mean & Standard Deviation – Calculation of Correct Mean & Correct Standard Deviation **(20 Hours)**

##### **UNIT V**

Skewness– Definition, Coefficient of Skewness, Karl Pearson's and Bowley's Coefficient of Skewness **(15 Hours)**

## RECOMMENDED TEXTBOOK

1. Gupta S.P, Statistical Methods, Sultan Chand Publications, New Delhi
2. Bagavathi and Pillai RSN, Practical Statistics, S Chand Publications New Delhi

## REFERENCE BOOKS

1. Rajagopalan S P and Sattanathan R, Business Statistics and Operations Research, I Vijay Nicole Imprints (P) Ltd, Chennai
2. Vittal P.R Business Statistics, Margham Publications, Chennai
3. Anderson, Sweeney and Williams “Statistics for Business and Economics”, Cengage Learning
4. Aggarwal S L & Bhardwaj S L , Business Statistics., Kalyani Publishers, India
5. Dr Ramachandran R & Dr Srinivasan R, Business Statistics, Sriram Publications, India

## JOURNALS

1. Indian Journal of Statistics & Systems
2. International Journal of Statistics & Applications

## e-LEARNING RESOURCES

- <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>[www.computer.org](http://www.computer.org)
- <http://cec.nic.in/wpresources/module/Anthropology/PaperIX/9/content/downloads/file1.pdf>
- <https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1065>
- <https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1066>
- <https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1067>

## COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Outline the scope of statistics and able to prepare frequency table
CO2	Represent data graphically and diagrammatically
CO3	Ascertain the various measures of central tendency
CO4	Analyze the variation in the given series with the aid of measures of dispersion
CO5	Measure the skewness of the given data

## 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	PSO 11	PSO 12
CO1	3	3	3	3	2	2	2	3	2	3	3	3
CO2	3	3	3	3	3	2	3	3	2	3	3	3
CO3	3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3	3
AVERAGE	3	3	3	3	2.8	2	2.8	3	2.6	3	3	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
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A-5/8X8marks	-	40	100	Section A - two theory questions and six problems Section B - one theory question and four problems
K2,K3	B-3/5X20 marks	-	60		

## **SEMESTER III**

### **BASICS OF ACCOUNTING**

**NON-MAJOR ELECTIVE - 1**  
**TEACHING HOURS: 30**

**COURSE CODE: CS21/3N/BAA**  
**CREDITS: 3**

#### **COURSE OBJECTIVES:**

1. To give a basic understanding for Non-Commerce students on basic aspects of Accounting.
2. To provide knowledge of Double entry, Journal & Ledger, Preparation of Trial balance & Financial Statements.

#### **COURSE OUTLINE**

##### **UNIT I**

Basics of Accounting- Definition-Groups interested in Accounting- Internal Groups & External Groups -Advantages and Limitations of Accounting- Accounting Principles- Accounting concepts and conventions- Double entry Book keeping-Journal and Ledger-Subsidiary books- Sales Book –Purchase Book-Sales Return Book- Purchase return Book-Cash Book **(15 Hours)**

##### **UNIT II**

Preparation of Trial Balance-Final Accounts-Preparation of Trading A/c- Profit & Loss A/c-Balance Sheet (Problems with Simple Adjustment) **(15 Hours)**

#### **RECOMMENDED TEXTBOOK**

Gupta R L & Gupta V K, Financial Accounting, Sultan Chand & Sons, New Delhi

#### **REFERENCE BOOKS**

1. Reddy T.S & Murthy A, Financial Accounting, Margham Publications, Chennai.
2. Gupta R L & Radhaswamy M.Advanced Accounting , Sultan Chand & sons, New Delhi

#### **e- LEARNING RESOURCES**

- [www.iimcal.com](http://www.iimcal.com)
- [www.futureaccountant.com](http://www.futureaccountant.com)

## **SEMESTER IV**

### **CORPORATE ACCOUNTING II**

**TEACHING HOURS: 75**

**COURSE CODE: CS21/4C/CA2**

**CREDITS: 4**

**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To impart knowledge on the valuation of goodwill and shares and various accounting standards
2. To apply knowledge of amalgamation, absorption, external and internal reconstruction, alteration of share capital and liquidation of companies
3. To identify the requirements of banking and insurance companies and aid the preparation of final account of Holding company.

#### **COURSE OUTLINE**

##### **UNIT I**

Valuation of Goodwill and Shares – Goodwill – Methods of Valuing Goodwill – Valuation of Shares – Net Asset method – Yield method.

Accounting Standards in India –AS 4, 5, 6, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28 & 29 **(15 Hours)**

##### **UNIT II**

Alteration of Share Capital – Internal Reconstruction (Capital Reduction) – Provisions affecting Accounting Procedures (Scheme for Internal Reconstruction excluded) –Surrender of shares.

Amalgamation, Absorption and External Reconstruction – Purchase Consideration – Methods of Calculation –AS14 – Accounting Treatment in the Books of Purchasing Company.

Liquidation - Meaning – Liquidator's Remuneration – Preparation of Liquidator's Final Statement of Account - Legal Provisions under Companies Act 2013 and Insolvency Bankruptcy Code 2016 **(20 Hours)**

##### **UNIT III**

Holding Companies –Minority Interest-Cost of Capital- Capital Reserve – Dividend –Bonus Shares-Consolidation of Financial Statements as Per AS 21 **(15 Hours)**

##### **UNIT IV**

Bank Accounts – Legal requirements affecting Final Accounts – Preparation of Profit & Loss Account – Balance Sheet **(13 Hours)**

##### **UNIT V**

Insurance Company Accounts – Revenue Account (General Insurance only) – Determination of Profit – Preparation of Balance Sheet (Only New format) **(12 Hours)**

## RECOMMENDED TEXTBOOKS

1. Reddy T.S and Murthy A., Corporate Accounting, Margham Publication, Chennai
2. Gupta R.L and Radhaswamy M., Corporate accounting, Sultan Chand & Sons, New Delhi

## REFERENCE BOOKS

1. Pillai R.S.N, Bagavathi & Uma S, Practical Accounting Vol II, S Chand, New Delhi
2. Shukla M.C., Grewal T.S and Gupta S.C., Advanced Accounts, Volume II, S.Chand and Company Limited, New Delhi
3. Jain S.P and Narang K.L., Advanced Accountancy volume II, Kalyani Publishers, New Delhi
4. Rishikesh Chakraborti M, Advanced Accountancy, Oxford University Press, New Delhi
5. Mukherjee A & Hanif.M, Corporate Accounting, Tata McGraw–Hill Publishing Company Limited, New Delhi

## JOURNALS

1. Chartered Accountant
2. Indian Journal of Accounting

## e-LEARNING RESOURCES

- [www.taxmann.com](http://www.taxmann.com)
- [www.edupristine.com](http://www.edupristine.com)
- <http://blog.ipleaders.in>
- [www.rbi.org](http://www.rbi.org)
- [www.irdai.in](http://www.irdai.in)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Extensive knowledge of the valuation of goodwill and shares under various methods and accounting standards in India
CO 2	Apply the accounting procedure relating to amalgamation, absorption and external reconstruction and apply accounting procedure pertaining to internal reconstruction, liquidation of companies and alteration of share capital
CO 3	Prepare final accounts of holding companies
CO 4	Prepare final accounts of banking companies
CO 5	Prepare final accounts of insurance 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	PSO 11	PSO 12
CO1	3	3	3	3	3	3	3	3	2	3	3	2
CO2	3	3	2	3	3	3	3	2	3	3	2	3
CO3	3	3	2	3	3	2	3	2	3	3	1	2
CO4	3	3	3	3	2	3	3	3	3	3	2	3
CO5	3	3	3	3	2	3	3	3	2	3	2	3
<b>AVERAGE</b>	3	3	2.6	3	2.6	2.8	3	2.6	2.6	3	2	2.6

**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
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study.

## QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks	-	40	100	Section A - two theory questions and six problems Section B - one theory question and four problems
K2,K3	B–3/5x20 marks	-	60		



## **SEMESTER IV**

### **COMPANY LAW & SECRETARIAL PRACTICE II**

**TEACHING HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: CS21/4C/CLS**  
**L T P: 3 2 0**

#### **COURSE OBJECTIVES:**

1. To familiarize with the provisions relating to Directors and other key managerial personnel
2. To study the procedure for conduct of Company meetings and secretarial duties relating to it
3. To learn the provisions relating to dividends and audit
4. To acquire knowledge on the methods of borrowing and creation of charges
5. To study the legal provisions relating to mergers and acquisitions

#### **COURSE OUTLINE**

##### **UNIT I**

Company Management : Board of Directors–Kinds of Directors–Number of directors–Requirements of Woman Director- and Independent Director–sec 149 -Director Identification Number and its Significance – Qualification and Disqualification–Retirement–Resignation–Removal and Vacation of Office of Director–Duties of Directors – Code of Conduct– Disclosure of Interest by Directors –Related Party Transaction-(Sec188) – Loans to directors( Sec 185)- loans and investments by a company (Sec 186)- Key Managerial Personnel-Sec2(51)- Appointment– Whole Time Key Managerial Personnel – Appointment and Remuneration **(15 hours)**

##### **UNIT II**

Meetings and Procedures: Board Meetings – Annual General Meeting – Committee Meeting–Mandatory Committees and its Importance– Role and Composition– Powers of the Board and Video Conference– Secretarial Standards relating to meetings- SS2-Notice of meetings— Proxies – Agenda and Minutes of Proceedings of meeting –Voting (Section 106,107,108 ) - Electronic Voting– Postal Ballot–Resolutions ( Section114 –117) Kinds of Resolutions-Kinds of Meetings-technological advancement in conduct of meetings- Compliance of Legal Requirement– Shareholders Meeting– Role of Company Secretary– Rules Relating to General Meetings–Transparency and Disclosures-Board’s Report-Annual Return-Annual Report- Website disclosures and Policies-Duties of Company Secretary before during and after Board and Committee Meetings **(20 hours)**

### **UNIT III**

Dividends and Audit: Declaration and Payment of Dividend -the legal procedure and compliance requirement-Investor Education and Protection Fund -payment of dividend kept in abeyance-Types of audit-Special Audit- Cost audit- Statutory Audit -Secretarial Audit.

Introduction to Schedule II-provisions relating to depreciation of assets and Schedule III-format for financial statements **(10 hours)**

### **UNIT IV**

Borrowing Powers: Methods of Raising Funds – Powers of the Board and Shareholders – Deposit Versus Debentures – Rules and Requirement Relating to Raising Funds through Deposits and Debentures– Creation of Charges– Modification and Satisfaction of Charge– Register of charges. **(15 hours)**

### **UNIT V**

Merger, Compromise and Winding up: Introduction to Compromises, Arrangement , Merger and amalgamation–Power of NCLT to enforce Compromise–Reconstruction and Amalgamation–Procedure to be followed– Acquisition of shares of dissenting Shareholders– Winding up– Meaning of Winding Up– Modes of Winding Up– Winding up by the Court– Grounds for Compulsory Winding Up–Insolvency and Bankruptcy code -Sec 415.

**(15 hours)**

### **RECOMMENDED TEXT BOOKS**

1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan Chand &Publications, New Delhi.
2. P.K Ghosh &Dr.V. Balanchandran , Outline of Company Secretarial Practice, Sultan Chand &Publications, New Delhi.

### **REFERENCE BOOKS**

1. Abdul Gaffoor P.M.S. and Thothadri S., Company Law, Vijay Nicole Imprints Pvt. Ltd.,Chennai.
2. Dr.M.R.Sreenivasan, CompanyLaw(As per Companies Act 2013), Margham Publications, Chennai.
3. Avatar Singh, Company Law, Eastern Book Company, Lucknow.
4. Gogna P.P.S., A text book on Company Law, S Chand Publications, New Delhi.

### **JOURNALS**

1. Corporate Law Reporter
2. Company Cases
3. International Journal of Law and Management

### **e-LEARNING RESOURCES**

- [www.indianlawjournal.org](http://www.indianlawjournal.org)
- <http://taxguru.in>
- [www.supremecourt.gov.sg](http://www.supremecourt.gov.sg)
- [www.clioindia.com](http://www.clioindia.com)
- [www.icsi.in](http://www.icsi.in)> portal> ebulletin

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of role and responsibilities of key managerial personnel in a company
CO 2	Explain the rules and procedure for conducting various types of meetings
CO 3	Discuss the legal procedure for payment of dividend and type of audit
CO 4	Outline the borrowing powers of directors and shareholders and law of acceptance of deposits
CO 5	Explain the concept of merger, compromises and winding up

## 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	PSO 11	PSO 12
CO1	3	2	3	2	3	3	2	3	3	2	3	3
CO2	2	3	2	3	2	2	3	2	2	2	3	3
CO3	2	3	3	2	2	2	3	2	2	2	3	3
CO4	3	2	3	3	3	2	3	3	2	3	3	3
CO5	2	3	2	2	3	3	2	3	2	2	2	2
<b>AVERAGE</b>	2.4	2.6	2.6	2.4	2.6	2.4	2.6	2.6	2.2	2.2	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)
- Problem Solving – Group Discussion
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study: Case Law Discussion

## QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	–
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER-IV**

### **INSURANCE AND RISK MANAGEMENT**

**TEACHING HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: CS21/4C/IRM**  
**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To familiarize the students on the various concepts of Insurance
2. To study the Insurance plans and policies of life insurance and understand the procedure for settlement of claims and surrender of policy.
3. To familiarize the policies in Fire and Marine Insurance.
4. To understand the need for Health Insurance and Third-party Motor Insurance.
5. Develop skills to examine the role of policies in personal financial planning and provide an understanding on the risk management principles and benefits.

#### **COURSE OUTLINE**

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

The concept of Insurance: Introduction to Insurance – Definition – Nature of Insurance – Insurance functions – Principles of Insurance – Importance of Insurance –Terms in Insurance- IRDA and its Regulatory Functions – Recent Developments in Insurance Industry in India **(15 Hours)**

##### **UNIT II**

Life Insurance: Principles of Life Insurance – Introduction to the Kinds of Life Insurance Policies in India–Life vs Non-Life Insurance - Policy Conditions – Settlement of claim– Surrender Values – Assignment – Nominations – Settlement of Claim **(15 Hours)**

##### **UNIT III**

General Insurance: Fire Insurance –Functions of Fire Insurance– Types of Fire Policies – Policy Condition – Settlement of Claim-Marine Insurance – Functions of marine Insurance- Types of Marine Policies – Policy Conditions **(15 Hours)**

##### **UNIT IV**

Miscellaneous Insurance: Motor Insurance – Principles of Motor Insurance – Procedure for effecting Motor Insurance – Policy conditions – Settlement – Introduction to Health Insurance- Health Insurance Schemes- Health insurance initiatives by state government **(15 hours)**

##### **UNIT V**

Risk Management: Introduction to Risk Management: Concept of Risk– Features of Risk- Classification of Risk–Definition of Risk Management –Principles of Risk Management - Essentials of Risk Management – Benefits – Risk Management Process – Limitations in Risk Management **(15 Hours)**

## RECOMMENDED TEXT BOOKS

1. Dr. Murthy A ,Principles and Practice of Insurance, Margham Publications, Chennai.
2. Mishra M.N and Mishra S B, Insurance Principles and Practice, S.Chand Publications, 2016.

## REFERENCE BOOKS

1. Anand Ganguly, Insurance Management, New Age International Publishers, New Delhi.
2. Bodia B.S , Grag M.C and Singh K.P, Insurance Fundamentals Environment and Procedures.
3. Harrington, Niehaus, Risk Management and Insurance,Mc Graw Hill Publications.
4. George.E.Rejda, Principles of Risk Management and Insurance, Pearson publications.
5. Mark S. Dorfman and David A.Cather, Introduction to Risk Management and Insurance, Pearson Publications.

## JOURNALS

1. Journal of Risk and Insurance.
2. International Journal of Banking Risk and Insurance.

## e-LEARNING RESOURCES

- <https://taxguru.in/corporate-law/general-principles-of-insurance.>,  
<https://www.irdai.gov.in>
- <http://www.yourarticlelibrary.com>, <https://www.licindia.in/Products/Insurance-Plan>
- <https://iedunote.com/fire-insurance-policies>
- <https://www.marineinsight.com/maritime-law>
- <https://www.investopedia.com>

## COURSE OUTCOMES

CO NO	CO STATEMENT
CO 1	Recall the concepts of Insurance, its significance and principles.
CO 2	Explain the complete structure of the plans and Policies of Life Insurance.
CO 3	Comprehend the different types of fire and marine policies, method of settlement of claim.
CO 4	Explain the underlying principles of health insurance and motor insurance.
CO 5	Outline the concept of risk management, and evaluate the types of risk and risk management process.

## 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	PSO 11	PSO 12
CO1	3	3	2	2	1	3	2	2	2	3	3	2
CO2	3	3	3	3	2	3	2	2	3	3	2	2
CO3	2	3	3	2	3	2	2	2	2	2	3	2
CO4	2	3	2	2	2	1	2	2	2	2	2	2
CO5	3	3	3	3	3	2	2	2	3	3	2	2
AVERAGE	2.6	3	2.6	2.4	2.2	2.2	2	2	2.4	2.6	2.4	2

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

### TEACHING METHODOLOGY

- Lecture (Chalk and Talk – LCD)
- Problem Solving – Group Discussion
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study: IRDA Regulations

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER IV**

### **AUDITING**

**TEACHING HOURS: 75**

**CREDITS: 4**

**COURSE CODE: CS21/4C/AUD**

**L T P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To provide a strong conceptual foundation in Auditing
2. To provide broad based knowledge in verification and valuation of assets and liabilities giving scope for choice of expanded application in various fields
3. To understand the concepts of Standards of Auditing, Auditing & Assurance standards, E Audit, EDP in Auditing

#### **COURSE OUTLINE**

##### **UNIT I**

Auditing - Meaning, Objects, Types of Audit - Auditing & Assurance standards (AAS) - Auditing Standards on Audit Engagement (CSAS-1) , Auditing Standards on Audit process & Documentation(CSAS-2), Auditing Standards on Forming of Opinion (CSAS-3), Auditing Standards on Secretarial Audit(CSAS -4) - Scope, objectives and Applicability. Auditing And Assurance Standards Board (AASB)- Role of Auditing and Assurance Standards Board

**(15 Hours)**

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

Vouching- Cash Transactions – Credit transactions - Credit Sales–Credit Purchases– Wages– Internal Check: Meaning, Importance - Internal Control: Meaning, Importance, Criteria for good Internal Check - Limitations of Internal Control and Evaluation of Internal control

**(10 Hours)**

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

Verification & Valuation of Assets - Meaning - Verification of Cash, Inventories & Investments- Valuation of Liabilities

**(15 Hours)**

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

Standards on Auditing (SA)- Meaning, SA 250 - Consideration of Laws And Regulation in an Audit of Financial Statements- Duties of Auditor in relation to compliance of Regulations, SA 500 - Audit Evidence- Scope and Objectives. SA 700 - Forming an Opinion and Reporting on Financial Statements- Objectives, Auditor's Responsibilities for the Audit of Financial statements

Specialized Audits- Educational Institutions - Banking and Insurance companies, E- Audits- Meaning - Features - Advantages & Disadvantages

**(20 Hours)**

## UNIT–V

EDP in Auditing: Meaning , Division of Auditing in EDP environment, Process of Audit under EDP system **(15 Hours)**

### RECOMMENDED TEXT BOOKS

1. Tandon B. N., Sudharsanam S, and Sundarababu S, Practical Auditing, Sultan Chand & Sons, New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

### REFERENCE BOOKS

1. Auditing, Pankaj Kumar Roy, Oxford University Press.
2. Kowal Gupta, Contemporary Auditing, McGraw Hill, New Delhi.
3. Ashish Kumar Sana, Bappaditg Biswas, Swapan Sarkar and Samyabrate Das, Auditing and Assurance McGraw–Hill Publications New Delhi.
4. Basu S.K, Fundamentals of Auditing, Pearson Publications.
5. Ray O Whittington and Kurt Pany, Principles of Auditing & other Assurance Services, Mc Graw Hill Publications, New Delhi..

### JOURNALS

1. Journal of Accounting, Auditing and Finance.
2. International Journal of Auditing.

### e–LEARNING RESOURCES

- [www.accountingtools.com](http://www.accountingtools.com), [www.wikiaccounting.com](http://www.wikiaccounting.com)
- <https://accountlearning.com>, <https://soi.du.ac.in>
- [www.quora.com](http://www.quora.com) <https://tutorialpoint.com>
- [www.vskills.in](http://www.vskills.in)
- <https://accaglobal.com>

### COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Explain the objectives of auditing and its classifications
CO 2	Outline the procedure for vouching cash and credit transactions and distinguish between Internal audit and External audit
CO 3	Discuss the techniques applied by an auditor in verification and valuation of assets and liabilities
CO 4	Explain the procedure regarding appointment and removal of auditors and outline on the powers and liabilities of the auditors as per the Companies Act of 2013.
CO 5	Discuss the procedure of audit for educational institutions, banks and Insurance companies and assess the need for E–audits.



## 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	PSO 11	PSO 12
CO1	3	3	3	2	3	2	2	2	2	2	3	3
CO2	2	3	3	2	2	2	2	2	2	2	3	2
CO3	2	3	3	3	2	2	2	3	3	2	3	2
CO4	3	3	2	3	2	2	2	2	1	3	2	2
CO5	3	2	2	3	2	3	2	3	2	2	2	3
AVERAGE	2.6	2.8	2.6	2.6	2.2	2.2	2	2.4	2	2.2	2.6	2.2

**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 and Case Study
- Seminars
- Peer Learning (ACS Materials)
- Real time Assignments

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER IV**

### **BUSINESS STATISTICS II**

**TEACHING HOURS: 90**

**COURSE CODE: CS21/4A/BS2**

**CREDITS: 5**

**L T P: 4 2 0**

#### **COURSE OBJECTIVES**

1. To identify the relationship between two variables through various methods of correlation and learn the technique to obtain the value of one variable given the value of another through regression
2. To estimate the trend of the given data through various methods of time series and to construct index numbers
3. To interpolate and extrapolate data for the given series

#### **COURSE OUTLINE**

##### **UNIT I**

Correlation – Definition & Significance, Scatter Diagram, Calculation of Correlation Coefficient – Properties of Correlation Coefficient & Rank Correlation, Repeated Ranks – Correlation by Concurrent Deviation Method (Excluding Bi-Variate Frequency) **(20 Hours)**

##### **UNIT II**

Regression Equations and Regression Coefficient – Formation of Regression Equations – Calculation of Mean and Correlation Coefficient, Standard Deviation from the given Regression Equations (Excluding Bi-Variate Frequency) **(15 Hours)**

##### **UNIT III**

Time Series – Meaning – Uses – Components of Time Series – Method of Estimating Trend by Method of Least Squares – Method of Moving Averages – Calculation of Seasonal Indices by Simple Average Method **(20 Hours)**

##### **UNIT IV**

Index Numbers – Importance – Construction of Index numbers – Weighted & Unweighted Indices – Laspeyeres, Paasche, Marshall Edgeworth & Fishers Method – Testing of Index Formulae **(20 Hours)**

##### **UNIT V**

Interpolation & Extrapolation – Definition – Binomial, Newton's Advancing Difference Method – Newton's Divided Difference Method & Lagrange Method of Interpolation **(15 Hours)**

## RECOMMENDED TEXTBOOK

1. Gupta S.P, Statistical Methods, Sultan Chand Publications, New Delhi
2. Bagavathi and Pillai RSN, Practical Statistics, S Chand Publications New Delhi

## REFERENCE BOOKS

1. Rajagopalan S P and Sattanathan R, Business Statistics and Operations Research, I Vijay Nicole Imprints (P) Ltd, Chennai
2. Vittal P.R Business Statistics, Margham Publications, Chennai
3. Anderson, Sweeney and Williams “Statistics for Business and Economics”, Cengage Learning
4. Aggarwal S L & Bhardwaj S L , Business Statistics., Kalyani Publishers, India
5. Dr Ramachandran R & Dr Srinivasan R, Business Statistics, Sriram Publications, India

## JOURNALS

1. Journal of Applied Statistics
2. Statistics Survey

## e-LEARNING RESOURCES

- <https://www.djsresearch.co.uk> › glossary › item › correlation–analysis–market
- <https://www.surveygizmo.com> › resources › blog › regression–analysis
- <https://en.wikipedia.org> › wiki › Time\_series
- <https://www.statisticshowto.datasciencecentral.com> › index–number
- 5.<https://www.researchgate.net> › publication › 313359516\_Interpolation

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO1	Apply the basic techniques of correlation to establish relationship between any two variables
CO2	Use regression analysis to obtain the value of one variable given the value of another. Also can ascertain the coefficient of correlation and the mean value of the two variables with the aid of regression equations
CO3	Identify the trend of the variable based on given data
CO4	Construct a price/ quantity/ cost of living/ industrial index for any given commodity based on the data given for a period
CO5	Demonstrate the knowledge of interpolating or extrapolating a value for the given period

## 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	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	2	3	3	3	3	3	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
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8X8marks	-	40	100	Section A - two theory questions and six problems Section B - one theory question and four problems
K2,K3	B–3/5X20 marks	-	60		

## **SEMESTER IV**

### **E-BANKING**

**NON –MAJOR ELECTIVE - 2**

**TEACHING HOURS: 30**

**COURSE CODE: CS21/4N/EBA**

**CREDITS: 3**

#### **COURSE OBJECTIVES:**

1. To understand the role and functions of Commercial Banks and Central Bank.
2. To provide knowledge of the modern techniques adopted by the Banking Sector.

#### **COURSE OUTLINE**

##### **UNIT I**

Introduction- Definition of banking-Banking structures in India-Central Bank-Commercial Banking functions. **(10 Hours)**

##### **UNIT II**

E-Banking-Meaning –Internet banking-E- Wallet, Chatbots –Automated Teller Machine-Debit Card-Credit Card-Electronic money-Electronic Fund transfer system (EFTS)-Electronic clearing services (ECS). **(20 Hours)**

#### **RECOMMENDED BOOK**

Santhanam B, Banking and Financial Systems, Margham Publishers, Chennai

#### **REFERENCE BOOKS**

1. 1. Dr.G.Guruswamy, Banking Theory and Law Practices, Vijay Nicolas Imprints(P)Ltd, Chennai.
2. 2. R Parameswaran and S Natarajan, Indian Banking , Sultan Chand & Company Ltd., New Delhi.
3. 3. Sundaram and Varshney, Banking Law Theory and Practice, Sultan Chand & Sons, NewDelhi.

#### **e–LEARNING RESOURCES**

- <https://www.dynamicpixel.co.in/>

## **SEMESTER V**

### **INCOME TAX LAW AND PRACTICE I**

**TEACHING HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: CS21/5C/ITL**  
**L T P: 2 4 0**

#### **COURSE OBJECTIVES**

1. To gain knowledge on the current Finance Act, Basic concepts in the Income Tax Act and to impart knowledge on the Residential Status and the tax incidence of various persons
2. To impart knowledge on the different Forms of Salary, Allowances and Perquisites and their computation and to understand the computation of Income from House Property
3. To learn the provisions of the income tax law relating to Profits and Gains from Business and Profession

#### **COURSE OUTLINE**

##### **UNIT I**

Meaning of Tax, Importance and Features of Taxation - Types of Tax – Direct and Indirect - Basic concepts- Definition of Person, Assessee, Income, Previous Year, Agricultural Income, Concept of GTI and taxable income – Tax rates - Relevance of Method of Accounting in Computing Income **(10 hours)**

##### **UNIT II**

Residential Status of Individuals– Firms – HUF – Company –Scope of total income and Incidence of Tax – Incomes Exempted under Section 10 **(15 hours)**

##### **UNIT III**

Income under the head Salaries – Basis of Charge– Different forms of Salary – Allowances and Perquisites – Permissible Deductions from Salary Income – Deduction under Section 80C – Problems on Computation of Salary Income . **(25 hours)**

##### **UNIT IV**

Income under the head House Property – Basis of Charge– Basis of Computing Income from Self Occupied and Let Out House Property – Special Provisions for Unrealized Rent – Deductions under Section 24 of the Act – Problems on Computation of Income from House Property **(20 hours)**

## UNIT V

Income from Business/Profession – Basis of charge – Method of Accounting – Specific Deductions under the Act–Specific Disallowances – Deemed Profits – Permissible methods of Valuation of Closing Stock – Problems on Computation of Income from Business and Profession (20 Hours)

### RECOMMENDED TEXT BOOKS

1. Dr. Vinod K. Singhanian, Dr. Monica Singhanian, Students Guide to Income Tax, Taxman Publications. New Delhi
2. Gaur V.P and Narang D.B, Income Tax Law and Practice, Kalyani Publishers, New Delhi.

### REFERENCE BOOKS

1. Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications
2. Income Tax Manual
3. Income Tax Law and Accounts ., Dr H C Mehrotra., Dr S P Goyal, Sahithya Bhawan publications
4. Direct taxes Law & Practice, Singhanian Vinod K. Taxmann Publications
5. Handbook to Direct Taxes Bomi F Daruwala Bharat Law House Pvt ltd

### JOURNALS

1. Taxman Journal
2. International Journal of Accounting and Taxation
3. Indian journal of Tax law

### e-LEARNING RESOURCES

- [www.indiafilings.com](http://www.indiafilings.com) › learn › residential–status–income–tax
- [www.bankbazaar.com](http://www.bankbazaar.com) › tax › how–calculate–taxable–income–from–sal
- <http://cleartax.in> › house–property
- <http://cleartax.in> › capital–gains–income
- <http://lawtimesjournal.in>›introduction-and – basic-concept-of-income-tax

### COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Describe the basic concepts and relevance of the method of accounting in computation of Taxable Income
CO 2	Identify the residential status of various persons and the incidence of tax
CO 3	Compute allowances, perquisites and assessment of salary income
CO 4	Calculate Income from self occupied and let out house property
CO 5	Calculate the Business Income and Professional Income with all admissible deductions and disallowances

**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	PSO 11	PSO 12
CO1	3	3	3	2	3	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	2	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
<b>AVERAGE</b>	3	3	3	2.6	3	2.6	3	3	3	2.8	3	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
- Quiz–Seminar
- Peer Learning
- Real time Assignments

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks	-	40	100	Section A - two theory questions and six problems Section B - one theory question and four problems
K2,K3	B–3/5x20 marks	-	60		



## **SEMESTER V**

### **COST ACCOUNTING**

**TEACHING HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: CS21/5C/COA**  
**L T P: 2 4 0**

#### **COURSE OBJECTIVES**

1. To outline the objectives and importance of cost accounting. Present Cost Sheet with various elements of Cost and to provide a theoretical base of Uniform Costing
2. To learn Inventory Control Techniques, Material Pricing Techniques and methods of material Valuation
3. To gain knowledge on material costing, labour costing and overheads accounting

#### **COURSE OUTLINE**

##### **UNIT I**

Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting– Classification of Cost – Activity Based Costing – Elements of Cost Sheet - Theoretical introduction to Uniform Costing and Inter-firm Comparison **(17 Hours)**

##### **UNIT II**

Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues–FIFO–LIFO– Simple Average and Weighted Average method – Base stock method **(15 Hours)**

##### **UNIT III**

Labour – Labour Turnover – Causes – Prevention – Methods of Wages Payment – Calculation of Wages – Incentive Bonus Schemes – Treatment of Idle Time & Overtime **(22 Hours)**

##### **UNIT IV**

Overheads– Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption – Machine Hour Rate – Under/ Over Absorption of Overheads and its Treatment **(22 Hours)**

##### **UNIT V**

Methods of Costing – Unit Costing –Tender and Quotations– Process Costing (With Normal Loss and Abnormal Loss A/c only) **(14 Hours)**

#### **RECOMMENDED TEXTBOOKS**

1. Jain S.P. & Narang K.L., Cost Accounting, Kalyani Publishers, New Delhi
2. Murthy A and Gurusamy S, Cost Accounting, Tata McGraw Hill Publishing Company, New Delhi

## REFERENCE BOOKS

1. Charles.T.Horngren, George Foster, Srikant.M.Datar, Cost Accounting, Prentice Hall of India Private Limited, New Delhi
2. Lal, Jawahar, Srivatsava, Seema, Cost Accounting, McGraw Hill Publishing Co., New Delhi.
3. S.P Iyengar, Cost Accounting, Sultan Chand & Sons, New Delhi
4. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, S Chand , New Delhi
5. R.S.N Pillai & V. Bagavathi, Cost Accounting, S. Chand & Co., New Delhi

## JOURNALS

1. Journal of Cost Management
2. International Journal of Cost Accounting

## e-LEARNING RESOURCES

- www.icmai.com
- www.icfai.com
- www.college-cram.com
- www.udemy.com
- www.coursera.com

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO1	Identify the need and importance of installation of a costing system and explain uniform costing
CO2	Apply the different techniques of material pricing which is suitable for the industry
CO3	Use various methods of Wage Payment in the computation of remuneration and incentives of workers
CO4	Ability to allocate, apportion and absorb overheads
CO5	Sound knowledge on various methods of costing and able to identify the appropriate method for the respective industry

## 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	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	2	3	3	3	2.8	3	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
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study

## QUESTION PAPER PATTERN:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks	-	40	100	Section A - two theory questions and six problems Section B - one theory question and four problems
K2,K3	B–3/5x20 marks	-	60		

## **SEMESTER V**

### **BUSINESS TAXATION**

**TEACHING HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: CS21/5C/BUT**  
**LTP: 3 3 0**

#### **COURSE OBJECTIVES**

1. To facilitate the understanding of the basic principles and canons of indirect Taxation
2. To acquire knowledge on the provisions underlying the various statutes of CGST, SGST, IGST and registration procedures of GST Act
3. To understand the procedures for availing input Tax Credit (ITC) and to learn the updated provisions & applications of Customs Act 1962

#### **COURSE OUTLINE**

##### **UNIT I**

Indirect taxation – Introduction – Features of Indirect Taxation – Advantages and Disadvantages of Indirect Taxation – Canons of Taxation – Types of Taxes – Advantages and Disadvantages of Single tax – Advantages and Disadvantages of Multiple tax **(10 hours)**

##### **UNIT II**

Overview of Goods and Service Tax – Definitions – Central Goods and Service Tax (CGST) – State Goods and Service Tax (SGST) – Integrated Goods and Service Tax (IGST) – Union Territory Goods and Service Tax (UTGST)/ (UGST) – Differences between CGST, SGST, IGST and UGST – Concept of Destination based Consumption Tax – Dual Levy – IGST Model-GST Council-Constitution-Functions- GST Network- HSN Code of Goods and Services **(20 hours)**

##### **UNIT III**

Levy and Registration – Levy of GST – Registration of dealers under GST – Introduction – Liability for Registration – Exemption from Registration – Process of Registration – GST Unique Identity Number – Deemed Registration – Supply – Meaning and Scope of supply of Goods and Services **(20 hours)**

##### **UNIT IV**

Place of Supply – Time of Supply – Valuation – Input Tax Credit – Introduction – Conditions for taking ITC – Limitations on availing ITC – Restrictions on availing ITC – Manner of availing and utilizing Input Tax Credit–Electronic Credit Ledger- E-Way Bill **(20 hours)**

## UNIT V

Customs Act, 1962 – Levy, Collection and Types of Customs Duty – Procedure in Clearance of Import and Export of Goods – Rules regarding Warehousing – Customs Duty Draw Back  
(20 hours)

### RECOMMENDED TEXTBOOKS

1. Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications, Chennai.
2. Vashishtha Chaudhary, IRS, CA AshuDalmia, CA ShaifalyGirdharwal, GST A Practical Approach, Taxmann Publications, New Delhi.

### REFERENCE BOOKS

1. Gaur V.P & Narang D.B, Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. Reddy & Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Jain's R K, GST Law Manual, Centax Publications Pvt. Ltd, New Delhi.
4. Shweta Jain, GST Law & Practice, A Section – Wise Commentary on GST, Taxmann Publications, New Delhi.
5. Akileshwar Pathak, Business Taxation, McGraw Hill Education, New Delhi.

### JOURNALS

1. Taxman Journal
2. Journal of Accounting and Taxation

### e-LEARNING RESOURCES

- <http://www.cbec.gov.in/resources/htdocs-cbec/gst/draft-model-gst-law-25-11-2016.pdf>
- <http://icmai.in/icmai/Taxation/upload/GST-In-India-vol1.pdf>
- [www.taxguru.in](http://www.taxguru.in)
- [www.legalserviceindia.com](http://www.legalserviceindia.com)
- [www.indiacorporateadvisor](http://www.indiacorporateadvisor)

### COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Discuss the basic principles and canons of indirect Taxation
CO 2	Knowledge of the concepts of CGST, IGST, SGST and UGST and their differences
CO 3	Outline the procedure for levy and registration
CO 4	Discuss supply its meaning, scope along with place and time of supply. outline the procedure for input Tax credit
CO 5	Profound knowledge on various provisions of customs act

## 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	PSO 11	PSO 12
CO1	3	3	2	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	2	3	3	3	3	3	3	3	3
<b>AVERAGE</b>	3	2.8	2.8	2.8	2.8	2.8	3	3	3	2.8	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–Role Modeling
- Quiz–Seminar–
- Peer Learning–
- Field Visits
- Self–Study Papers

### QUESTION PAPER PATTERN–UG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A–10X2 marks	50	20	100	-
K1, K 2	B–5/8x8 marks	200	40		
K2, K 3	C–2/3x20 marks	500	40		

## **SEMESTER V**

### **ELECTIVE PAPER – I INTERNATIONAL BUSINESS**

**TEACHING HOURS: 90**  
**CREDITS: 3**

**COURSE CODE: CS21/5E1/INB**  
**LTP: 3 0 0**

#### **COURSE OBJECTIVES**

1. To comprehend the scope of international business and need for globalization
2. To provide an insight into international business environment and multinational enterprises
3. To impart knowledge on modes of entry in international business and anti-dumping duties

#### **COURSE OUTLINE**

##### **UNIT I**

International Business – Nature and Scope – Drivers of International Business – Globalisation – Meaning, Need, Benefits, Criticisms and Stages of Globalisation – International Business Vs Domestic Business **(14 Hours)**

##### **UNIT II**

International Business Environment – Economic, Cultural, Political and Legal Environment. General Agreement on Tariffs and Trade (GATT) and World Trade Organization (WTO)- Objectives and Principles – Functioning of World Bank – Differences between GATT and WTO **(25 Hours)**

##### **UNIT III**

Multinational Enterprises – Meaning and Characteristics – Forms of Multinational Corporations – Benefits of Multinational Corporations to Host Country – Benefits of Multinational Corporations to Home Country – Criticisms of Multinational Corporations – Issues with Multinational Corporations **(10 Hours)**

##### **UNIT IV**

Modes of Entry in International Business – Exporting, Licensing, Franchising, Special Modes, Foreign Direct Investment without Alliances and Foreign Direct Investment with Strategic Alliances  
Foreign Direct Investment (FDI) – Importance, Advantages, Disadvantages – Forms of FDI **(20 Hours)**

##### **UNIT V**

Anti-Dumping Duties – Meaning of Dumping and Anti- Dumping - WTO Provisions on Anti-Dumping – Regulatory Framework for Anti-Dumping in India – Recent Anti-Dumping Cases in India – Indonesian CTV picture tubes attract dumping duty – Definitive dumping duty on phosphoric acid from Korea - The Phenol from European Union case – Transit or Transshipment cannot change the country of origin or export of goods **(21 Hours)**

## RECOMMENDED TEXTBOOKS

1. Sumati Varma, International Business Concept, Environment, Structure & Strategy, Ane Books Pvt. Ltd., New Delhi
2. ICSI Study Material on International Business – Laws and Practices

## REFERENCE BOOKS

1. Aswathappa K., International Business, McGraw Hill Education Pvt. Ltd., New Delhi
2. Francis Cherunilam, International Business Text and Cases, PHI Learning Private Limited, New Delhi
3. Gupta C.B., International Business, S.Chand & Company, New Delhi
4. Justin Paul, International Business, PHI Learning Private Limited, New Delhi
5. Vyuptakesh Sharan, International Business, Pearson Education, New Delhi

## JOURNALS

1. Journal of International Business & Economics
2. Journal of International Management

## e-LEARNING RESOURCES

- <https://www.civilserviceindia.com>
- <https://www.tutorialspoint.com>
- <https://www.investopedia.com>
- [www.rbi.org.in](http://www.rbi.org.in)
- [www.wto.org](http://www.wto.org)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain the concept of international business and globalisation
CO 2	Knowledge of international business environment
CO 3	Profound knowledge of the multinational enterprises
CO 4	Discuss the mode of entry in international business
CO 5	Knowledge of anti-dumping duties, the procedures and developments



## 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	PSO 11	PSO 12
CO1	3	3	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	2	2	3	3	3	2	3	2
CO3	3	3	3	3	2	2	3	3	3	2	3	3
CO4	3	3	3	3	2	2	3	3	3	2	3	2
CO5	3	3	3	3	2	2	3	3	3	2	3	3
<b>AVERAGE</b>	3	3	3	3	2	2	3	3	3	2	3	2.6

**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
- Quiz - Seminar
- Peer Learning
- Real time Assignments

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER V**

### **ELECTIVE PAPER - I E-COMMERCE**

**TEACHING HOURS: 90**  
**CREDITS: 3**

**COURSE CODE: CS21/5E1/ECO**  
**L T P: 3 0 0**

#### **COURSE OBJECTIVES**

1. To make the students familiar with the mechanism of conducting business transactions through electronic media
2. To understand the methodology of online business dealings using e-commerce infrastructure
3. To update on various e-commerce models and e-marketing
4. To learn on various e-payment system and e-procurement

#### **COURSE OUTLINE**

##### **UNIT I**

Introduction to E-Commerce – features - functions of e-commerce - e-commerce practices viz. traditional practices - scope and limitations of e-commerce - e-commerce security – Benefits - Impact of E-Commerce - State of e-commerce in India - problems and opportunities in ecommerce in India - legal issues - future of e-commerce **(20 Hours)**

##### **UNIT II**

Classification of E-Commerce - E-Commerce Technology - Business Models -Framework of E-Commerce - Business to Business, Business to Customer, Customer to Customer - service provider - e-distributor - procurement and just-in-time delivery **(20 Hours)**

##### **UNIT III**

Internet and its role in e-commerce - procedure of registering Internet domain - establishing connectivity to Internet - tools and services of Internet - procedure of opening e-mail accounts on internet **(10 Hours)**

##### **UNIT IV**

Electronic Payment Systems: Advantages and risks, Types of Payment System (Credit Cards, E-Cash, Smart-Cards -Transactions through Internet, requirements of e-payment systems - Online booking systems - online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry. **(20 Hours)**

##### **UNIT V**

Legal and ethical issues in E-Commerce, E-Security- introduction –threats-secured electronic transaction, Data Protection and other Security Measures. **(20 Hours)**

## RECOMMENDED TEXTBOOKS

1. Dr K Abirami Devi and Allagammai- E Commerce, Margham publications, Chennai.
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI.

## REFERENCE BOOKS

1. Dr. P. Rizwan Ahmed, E- Business & E- Commerce, Margham Publications, Chennai, 2016
2. Bharat Bhasker, Electronic Commerce -Framework, technologies and Applications, Tata McGraw Hill, New Delhi, 2002
3. Daniel Amor, E Business R (Evolution), Prentice Hall, 2nd Edition, 2001.
4. Sandeep Krishnamurthy, E-Commerce Management, Vikas Publishing House, New Delhi, 2003.
5. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill, New Delhi, 2009.

## JOURNALS

1. Electronic Market International
2. Journal of E-Commerce
3. Journal to Management Information system

## e- LEARNING RESOURCES

- [www.ecommerce-digest.com](http://www.ecommerce-digest.com)
- [www.htmlgoodies.com](http://www.htmlgoodies.com)
- [www.openlearningworld.com](http://www.openlearningworld.com)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain the concept of E-Commerce ,legal issues, future of e-commerce
CO 2	Outline the Classification of E-Commerce, E-Commerce Technology, Business Models
CO 3	Outline Internet and its role in e-commerce
CO 4	Apply knowledge of Electronic Payment Systems, Credit Cards, E-Cash, Online booking systems
CO 5	Identify the need and importance of E-Security, Data protection and security measures

## 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	PSO 11	PSO 12
CO1	3	3	3	2	3	3	2	3	2	2	2	2
CO2	3	3	3	2	3	3	2	2	2	2	2	3
CO3	3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	2	3	3
AVERAGE	3	3	2.8	2.6	3	2.8	2.6	2.8	2.6	2.4	2.6	2.8

**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
- Quiz–Seminar
- Peer Learning
- Real time Assignments

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER – V**

### **ELECTIVE PAPER – I INVESTMENT MANAGEMENT**

**TEACHING HOURS: 90**  
**CREDITS: 3**

**COURSE CODE: CS21/5E1/INM**  
**LTP: 3 0 0**

#### **COURSE OBJECTIVES:**

1. To identify the various securities and avenues for Investment.
2. To develop skills in analyzing the investment in various types of securities.
3. To develop necessary skills in students to design and revise a portfolio of securities.

#### **COURSE OUTLINE**

##### **UNIT I**

Introduction- Investment - Speculation – Increasing popularity of investments- Features of an Investment programme – Investment Management - Nature and Scope - Investment avenues - Types of Financial assets and Real assets -Security return and risk –Measurement of risk and return- Sources of investment information - Fixed income – Securities – Bonds- Preference shares  
**(20 Hours)**

##### **UNIT II**

Stock Markets in India-NSE-BSE- Investment in Stock Market Securities Initial Public Offer - Stock market indices: SENSEX, NIFTY- OTCEI - Online trading through DEMAT account- Risks involved in Stock market investments - Investor protection – SEBI  
**(15 Hours)**

##### **UNIT III**

Security Analysis - Sources of risk - Systematic and unsystematic risk - Economy Analysis - Key economic variables- Industry Analysis - Industry life cycle - Company Analysis - Financial and Non-financial - Fundamental analysis of companies for Investment - Technical analysis-Meaning of Technical analysis and basic principles of technical analysis – Efficient Market theory – Fundamental Vs Technical analysis  
**(20 Hours)**

##### **UNIT IV**

Investment in Mutual Funds, Meaning of Mutual Funds, Types/classification of Mutual Funds, Investors life cycle, Net Asset Value, Benefits of Mutual Fund Investment – Exchange Traded Funds – Sovereign Gold Bonds – Crypto currency - Bitcoin  
**(20 Hours)**

## UNIT V

Portfolio Management - Meaning of Portfolio Management, Portfolio Analysis- Portfolio objectives- Portfolio Management process- Selection of Securities- Portfolio Management of funds in banks- Insurance companies- Pension funds- Software packages for Portfolio Management **(15 Hours)**

### RECOMMENDED TEXT BOOKS

1. V. K. Bhalla, Investment Management, Security Analysis and Portfolio Management, Sultan Chand publications,
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education

### REFERENCE BOOKS

1. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
2. Prasanna Chandra, Financial Management, Sultan Chand Publications, New Delhi
3. S. N. Maheswari, Financial Management, Sultan Chand Publications, New Delhi

### e-LEARNING RESOURCES:

- <https://www.eib.org>
- <https://www.fitchlearning.com>
- <https://www.itcilo.org>
- <https://www.ifc.org>

### COURSE OUTCOMES

CO Number	CO STATEMENT
CO1	Understand the meaning and relevance of Investment Management
CO2	Outline the mechanism for Investment in stock market
CO3	Understand the Economic, Industry, Company analysis
CO4	Analyse the Investment in Mutual funds
CO5	Develop insights into Portfolio Management and its relevance

## 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	PSO 11	PSO 12
CO1	3	3	3	3	3	2	2	3	3	3	1	1
CO2	3	3	3	3	3	2	2	3	3	3	1	1
CO3	3	3	3	2	3	1	2	3	3	3	1	1
CO4	3	3	3	2	3	2	2	3	3	3	1	1
CO5	3	3	3	2	2	1	2	3	3	3	1	1
AVERAGE	3	3	3	2.4	2.8	1.6	2	3	3	3	1	1

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

### TEACHING METHODOLOGY

- Lecture (Chalk and Talk – OHP–LCD)
- Hands on Experience on Computers
- Problem Solving – Group Discussion
- Peer Learning
- Real time Assignments

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER V**

### **ELECTIVE PAPER - II MARKETING**

**TEACHING HOURS: 90**

**COURSE CODE: CS21/5E2/MAR**

**CREDITS: 3**

**L T P: 3 0 0**

#### **COURSE OBJECTIVES**

1. To familiarise with traditional and modern concepts of Marketing – Functions, Marketing Research, Marketing Information System and Marketing Environment
2. To impart knowledge of Market Segmentation and Consumer Behaviour, marketing mix and practical insight on new product development
3. To create awareness on promotional mix and acquaint with marketing through social networking platform

#### **COURSE OUTLINE**

##### **UNIT I**

Markets – Meaning and Definition–Classification of Markets– Marketing–Definition– Features–Role and Importance–Functions of Marketing –Marketing Research – Marketing Information System – Marketing Environment – Micro and Macro Environmental factors (Factors affecting Internal and External Environment) **(20 hours)**

##### **UNIT II**

Market Segmentation– Factors and Merits–Bases for Segmentation- Marketing Mix– Definition – Components of Marketing Mix–Product mix –Product– Definition of Product– Classifications of Product–New Product Development –Product Life Cycle **(20 hours)**

##### **UNIT III**

Price Mix–Importance – Objectives – Factors Influencing Price – Kinds of Pricing – Pricing Policies - Promotion Mix – Advertising – Definition of Advertising – Steps in Advertising Process – Sales Promotion – Definition – Objectives – Kinds – Personal Selling– Objectives– Importance **(20 Hours)**

##### **UNIT IV**

Marketing Channels – Importance – Factors Considered in Selecting Channels -Consumerism – Types of Consumer exploitation – Consumer Rights – Consumer dispute Redressal Forums **(15 Hours)**

##### **UNIT V**

Recent innovations in Marketing: Direct Marketing, e–marketing, Social media Marketing, Green Marketing– Retail Marketing – Multi level Marketing – Marketing Ethics **(15 Hours)**



## RECOMMENDED TEXT BOOKS

1. Dr.Rajan Nair and Sanjith Nair, Marketing, Sultan Chand Publications
2. Dr.Gupta C B and Sanjith Nair, Marketing Management, Sultan Chand Publications

## REFERENCE BOOKS

1. Philip Kotler, Armstrong.G,Agnihotri,P.Y and UI Haq,E.(n.d) , Principles of Marketing: South Asian Perspective. Pearson
2. Suri R.K, ,Joshi R.L, and Mamoria C.B, Marketing Management,Kitab Mahal Publishers
3. Stanton, J.William and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishing Company, New York
4. Ramaswamy V.S and Namakumari, S.(n.d) Marketing Management: Global Perspective–Indian context Macmillan Publishers India Limited
5. Natrajan, Marketing, Margham Publications, Chennai
6. Sherlakar, SA Krishnamoorthy – Marketing, Himalaya Publication
7. Pillai RSN Bagavathi , Marketing , S Chand Publication

## JOURNALS

1. Indian Journal of Marketing
2. American Marketing Association – Journal of Marketing

## e-LEARNING RESOURCES

- <https://courses.lumenlearning.com>
- <https://tutorialspoint.com>
- [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
- <https://smallbusiness.chron.com>
- <https://smartinsights.com>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Discuss the Traditional and the Modern concepts of marketing
CO 2	Discuss Market segmentation and the bases of segmentation
CO 3	Determine the Marketing Mix with the identification of tangible and intangible attributes
CO 4	Explain Promotional mix and factors that affect its composition
CO 5	Update recent innovations in 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	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	2	3	3
CO2	3	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	2	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	2	3	3
AVERAGE	3	3	3	2.8	3	2.4	3	3	3	2.4	3	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
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Case Study

## QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER – V**

### **ELECTIVE PAPER – II PERSONAL FINANCE AND PLANNING**

**TEACHING HOURS: 90**  
**CREDITS: 3**

**COURSE CODE: CS21/5E2/PFP**  
**LTP: 3 0 0**

#### **COURSE OBJECTIVES**

1. To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance and retirement planning
2. To develop necessary skills to become a successful financial planner

#### **COURSE OUTLINE**

##### **UNIT I**

Introduction to financial planning – Financial goals – Time value of money – Financial Planning – Steps in financial planning – Process and Objectives of investment – Concept and Measurement of Return and Risk for various assets class – Measurement of Portfolio Risk and Return – Diversification and Portfolio formation

Introduction of savings – Benefits of savings – Management of spending and financial discipline – Investment in Stocks – Real estate, Mutual fund schemes including SIP – Loans – Personal Finance/ Loans – Education Loan – Car Loan – Home loan schemes **(25 Hours)**

##### **UNIT II**

Digital Payments – Net Banking – Unified Payments Interface (UPI), Digital Wallets, Security and Precautions against Ponzi schemes and Online frauds such as Phishing, Credit Card Cloning, Skimming **(10 Hours)**

##### **UNIT III**

Personal Tax Planning – Tax Structure in India for Personal Taxation – Steps in Personal tax Planning – Exemptions and Deductions for Individuals – Tax avoidance – Tax evasion **(25 Hours)**

##### **UNIT IV**

Insurance Planning – Need for Protection Planning – Importance of Insurance: Life and Non – Life Insurance Schemes – Unit Linked Life Insurance Plans (ULIP) – Evaluation of Life Insurance Plans **(10 Hours)**

##### **UNIT V**

Retirement Planning – Retirement Planning Goals – Process of Retirement Planning – Pension plans available in India – Reverse Mortgage – New Pension Scheme **(20 Hours)**

## RECOMMENDED TEXTBOOKS

1. Khan M Y and Jain P K, Financial Management, Text, Problem and Cases, Mc Graw Hill Education, India
2. Bhalla V K, Investment Management, Security Analysis and Portfolio Management, S. Chand & Co, New Delhi
3. Dr. Murthy A, Principles and Practice of Insurance, Margham Publications, Chennai
4. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance
5. Amar Pandit, The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd
6. Dr Vinod K Singhania and Dr. Kapil Singhania, Taxmann's Direct Taxes Law and Practice with special reference to Tax Planning, Taxmann Publications, New Delhi
7. Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 Mc Graw Hill

## REFERENCE BOOKS

1. Halan, Monika, Let's Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018, Harper Business
2. Tripathi, Vanita, Fundamentals of Investment, Taxmann Publications, New Delhi

## e- LEARNING RESOURCES:

- <https://www.eib.org>
- <https://www.fitchlearning.com>
- <https://www.itcilo.org>
- <https://www.ifc.org>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO1	Understand the meaning and relevance of Financial Planning
CO2	Outline the various modes of digital payment
CO3	Knowledge of various concepts of Personal Tax Planning
CO4	Knowledge of Insurance Planning and its relevance
CO5	Develop insights into Retirement planning and its relevance

## 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	PSO 11	PSO 12
CO1	3	3	3	3	3	2	2	3	3	3	1	1
CO2	3	3	3	3	3	2	2	3	3	3	1	1
CO3	3	3	3	2	3	1	2	3	3	3	1	1
CO4	3	3	3	2	3	2	2	3	3	3	1	1
CO5	3	3	3	2	2	1	2	3	3	3	1	1
AVERAGE	3	3	3	2.4	2.8	1.6	2	3	3	3	1	1

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

### TEACHING METHODOLOGY

- Lecture (Chalk and Talk – OHP–LCD)
- Hands on Experience on Computers
- Problem Solving – Group Discussion
- Peer Learning
- Real time Assignments

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## SEMESTER – V

### ELECTIVE PAPER - II COMPUTER APPLICATIONS IN BUSINESS REPORTING

**TEACHING HOURS: 90**  
**CREDITS: 3**

**COURSE CODE: CS21/5E2/CAB**  
**L T P: 1 0 5**

#### COURSE OBJECTIVES

1. To understand the basics of computer
2. To comprehend the basic functions of MS – Word
3. To familiarise the nuances in making Power point presentation
4. To provide basic understanding of MS – Excel
5. To create awareness of the various financial techniques in Excel

#### COURSE OUTLINE

##### UNIT I: INTRODUCTION TO COMPUTERS

Computers – Meaning – Differences – Characteristics of Computer –Hardware – Software – System Software – Input Devices – Online Data Entry – Offline Data Entry – Storage Devices – Output Devices **(10 Hours)**

##### UNIT II: MS – WORD

Opening a new document and existing document – Saving the document - Formatting Text – Editing – Bullets – Numbering – Symbols – Borders – Page Set up - Designing Invitation – Saving it as PDF – Mail Merge **(20 Hours)**

##### UNIT III: MS – POWERPOINT

Creating a Presentation – Opening an Existing Presentation – Slide Design – Layout  
Formatting Slides: Inserting Pictures, Charts and Tables – Presentation **(20 Hours)**

##### UNIT IV: MS – EXCEL

Managing Workbook – Basics of Workbook and Worksheet – Manipulating Data in Worksheet –Editing the Data – Charts in Excel  
Statistical Functions in Excel – Mean – Median – Mode – Correlation – Moving Average **(20 Hours)**

##### UNIT V: FINANCIAL STATEMENT ANALYSIS USING EXCEL

Techniques of Financial Statement Analysis – Common Size Income Statement – Common Size Balance Sheet – Trend Percentage  
Preparation of budgets – Production, Sales, Cash and Flexible  
Business Evaluation Techniques – Pay Back Period, NPV and IRR Methods **(20 Hours)**

**Note: The practical examination will be conducted by Internal and External only**

## RECOMMENDED TEXTBOOKS

- Dr. Rizwan Ahmed, Computer Applications in Business and Management, Margham Publications, Chennai

## REFERENCE BOOKS

1. Prof. Arora S L, Computer Applications in Business, Sahitya Bhawan Publications, Uttar Pradesh
2. Hem Chand Jain and Tiwari H N, Taxmann's Computer Applications in Business, Taxmann Publications, New Delhi
3. Dr. Mirza Shahab Shah, Er. Meera Goyal & Dr. Sandeep Srivatsava, Computer Applications in Business, SBPD Publications, Uttar Pradesh
4. Parameswaran R, Computer Applications in Business, S Chand & Co, New Delhi

## e-LEARNING RESOURCES:

- <https://edu.gcfglobal.org/en/subjects/office/>
- <https://www.edubull.com/courses/information-tech-language-course-list/it-computer-ms-office-online-courses>
- <https://www.makeuseof.com/tag/microsoft-office-tutorials-courses/>
- <https://www.tutorialspoint.com/word/index.htm>
- <https://www.johnacademy.org/best-way-to-learn-microsoft-office-for-free-find-the-latest-microsoft-office-courses/>
- <https://www.guru99.com/excel-tutorials.html>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO1	Knowledge of basics of computers and its components
CO2	Outline the various basic functions of MS – Word
CO3	Knowledge of various techniques in preparing power point presentation
CO4	Knowledge of basics of MS – Excel
CO5	Employ appropriate functions to evaluate financial statement using Excel

## 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	PSO 11	PSO 12
CO1	2	2	2	2	2	2	2	2	2	2	2	2
CO2	2	2	2	3	2	3	3	3	3	3	2	3
CO3	2	2	2	3	2	3	3	3	3	3	2	3
CO4	2	2	2	3	2	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3	3	2	3
AVERAGE	2.2	2.2	2.2	2.8	2.2	2.8	2.8	2.8	2.8	2.8	2	2.8

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

## TEACHING METHODOLOGY

- Lecture (Chalk and Talk – OHP–LCD)
- Hands on Experience on Computers
- Problem Solving – Group Discussion
- Peer Learning
- Real time Assignments

## QUESTION PAPER PATTERN

### 100% PRACTICAL PAPER

Knowledge Level	Section	Marks	Total	Special Instructions If Any
K4	A	100	100	<b>100% Practical Paper Answer Any 5 out of 8 (5 X 20 = 100)</b>



## **SEMESTER VI**

### **INCOME TAX LAW AND PRACTICE II**

**TEACHING HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: CS21/6C/ITL**  
**L T P: 2 4 0**

#### **COURSE OBJECTIVES**

1. To compute short term and long-term capital gains , various exemptions in respect of Capital Gains, Income from other Sources and the various deductions
2. To outline the provisions relating to clubbing of Income, Set off and Carry forward of losses and assessment of Individual Tax liability
3. To explain the procedure of assessment, filing of returns, E filing and the powers of the various Income tax authorities

#### **COURSE OUTLINE**

##### **UNIT I**

Income under the Head Capital Gains–Basis of Charge–Meaning of Capital Asset–Full Value of Consideration–Cost of Acquisition and Cost of Improvement–Indexed Cost of Acquisition–Capital Gain in Special Cases–Exemptions in respect of Capital Gains–Problems on Computation of Capital Gains **(20 Hours)**

##### **UNIT II**

Income under the Head Income from Other Sources–Dividend–Interest on Securities–Casual Incomes–Permissible Deductions from Income from Other Sources–Problems on Computation of Income from Other Sources **(20 Hours)**

##### **UNIT III**

Clubbing of Income–Transfer of Income Without Transfer of Asset–Problems on Clubbing of Income–Setoff and Carry Forward of Losses–Inter Source and Inter Head Adjustments–Problems on Set Off and Carry Forward of Losses **(15 Hours)**

##### **UNIT IV**

Permissible Deductions admissible for Individuals (In respect of payments –80C, CCC, CCD, CCG, D, DD, DDB, E, G, GG, GGA, GGC, 80 TTA, 80 TTB, QQB, RRB, U) Rebate under sec 87A – Assessment of Income of an Individual–Tax Liability–Problems on Computation of Taxable Income **(25 Hours)**

##### **UNIT V**

Return of Income– Revised Return– Defective Return– Return of Loss – Procedure For Assessment–Self Assessment- Best judgement Assessment- Income escaping assessment – Income tax authorities - Permanent Account Number(PAN) – E – Returns. **(10 Hours)**

## RECOMMENDED TEXTBOOKS

1. Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications, New Delhi.
2. Gaur V.P and Narang D.B, Income Tax Law and Practice, Kalyani Publishers, New Delhi.

## REFERENCE BOOKS

1. Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
2. Income Tax Manual
3. Income Tax Law and Accounts ., Dr H C Mehrotra., Dr S P Goyal.,Sahithya Bhawan Publications, Uttar Pradesh.
4. Direct Taxes Law & Practice, Singhania Vinod K. Taxman Publications, New Delhi.
5. Handbook to Direct Taxes Bomi F Daruwala Bharat House Pvt Ltd

## JOURNALS

1. Taxman Journal
2. International Journal of Accounting and Taxation
3. Indian journal of Tax law

## e-LEARNING RESOURCES

- <https://www.indiafilings.com> › learn › profits–gains–business–profession–income
- <https://taxguru.in> › income–tax › notes–income–sources
- <https://taxguru.in> › income–tax › set–carry–losses
- <https://cleartax.in> › income–tax–assessment
- <https://edurev.in> › studytube › Income–Tax–Authorities—Powers–and–Duties

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Assess the Income under the head Capital Gains and tax liability on short term and long term Capital Gains
CO 2	Assess the Income under the head Income from other sources
CO 3	Outline the provisions of clubbing of Income, Inter head and Intra head adjustment and carry forward of losses
CO 4	Compute the various deductions that an individual can claim from the gross income and calculate the taxable Income and tax liability of individuals
CO 5	Demonstrate the procedure for assessment, filing of return, e filing, and the powers of IT authorities

### 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	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	2	3	2	3	2	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	2	2	1	3	3	3	2	3	3
<b>AVERAGE</b>	3	3	3	2.6	2.8	2	3	2.8	3	2.6	3	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
- Quiz–Seminar
- Peer Learning
- Real time Assignments

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks	-	40	100	Section A - two theory questions and six problems Section B - one theory question and four problems
K2,K3	B–3/5x20 marks	-	60		

**SEMESTER VI**  
**ACCOUNTING FOR MANAGERS**

**TEACHING HOURS: 90**  
**CREDITS: 4**

**COURSECODE: CS21/6C/ACM**  
**L T P: 2 4 0**

**COURSE OBJECTIVES**

1. To outline the need for Management Accounting, its basic principles and scope and to analyze the ratios for the financial performance of companies
2. To compute the fund flow and cash flow statements and to impart knowledge on different types of budgets and its preparation
3. To determine breakeven point with the use of Marginal costing

**COURSE OUTLINE**

**UNIT I**

Management Accounting – Definition – Scope and Objectives – Cost and Management Accounting **(5 hours)**

**UNIT II**

Ratio Analysis – Ratio for Liquidity – Profitability and Solvency – Leverage – Utility – Limitations of Ratio Analysis **(25 hours)**

**UNIT III**

Fund Flow and Cash Flow Analysis (as per AS 3) **(25 hours)**

**UNIT IV**

Budgetary Control – Different Types of Budgets–Production Budget–Purchase Budget–Sales Budget–Cash Budget–Flexible Budget (excluding Capital Budgeting) – Responsibility Accounting- Objectives-Types of Responsibility Centres **(15 hours)**

**UNIT V**

Marginal Costing – Break Even Analysis – Profit Volume Ratio **(20 hours)**

**RECOMMENDED TEXTBOOKS**

1. Maheshwari S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi
2. Reddy T.S & Hari Prasad Reddy Y, Management Accounting, Margham Publications, Chennai

## REFERENCE BOOKS

1. Khan. M.Y., & Jain P.K., Management Accounting, Tata McGraw Hill Publications, New Delhi
2. Pandey.I.M, Management Accounting, Vikas Publishing House Private Limited, New Delhi
3. Murthy.A & Gurusamy.S, Essentials of Management Accounting, Vijay Nicole Imprints Private Limited, Chennai
4. Saxena.V.K &Vashist C.D, Advanced Management Accounting, Sultan Chand & Sons, New Delhi
5. Prabhakara Rao & Subbarayudu, Management Accounting, Himalaya Publishing House, Mumbai

## JOURNALS

1. The Management Accountant Journal
2. Journal of Management Accounting Research

## e-LEARNING RESOURCES

- [www.accountingnotes.net](http://www.accountingnotes.net)
- [www.accountingtools.com](http://www.accountingtools.com)
- [www.aafmindia.co.in](http://www.aafmindia.co.in)
- [www.businessmanagementideas.com](http://www.businessmanagementideas.com)
- <http://accountlearning.com>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Profound knowledge on the nature, scope and utility of management accounting
CO 2	Analyze profitability, turnover and financial position of companies through computation of ratios
CO 3	Analyse the flow of funds and cash with knowledge of working capital
CO 4	Prepare the different types of budgets and compute the variances
CO 5	Apply marginal costing techniques and calculate break-even point and profit volume ratio

## 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	PSO 11	PSO 12
CO1	3	3	3	3	2	2	3	2	2	3	3	3
CO2	3	3	3	3	3	3	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	2	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	2	3	3	2	3
<b>AVERAGE</b>	3	3	3	3	2.6	2.8	3	2.4	2.4	3	2.4	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
- Quiz–Seminar
- Peer Learning
- Real time Assignments
- Self Study

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks	-	40	100	Section A - two theory questions and six problems Section B - one theory question and four problems
K2,K3	B–3/5x20 marks	-	60		

## **SEMESTER VI**

### **BANKING LAW AND PRACTICE**

**TEACHING HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: CS21/6C/BLP**  
**L T P: 3 3 0**

#### **COURSE OBJECTIVES**

1. To create understanding on the role and functions of commercial banks and central banks
2. To understand the relationship between a banker and a customer and study the various accounts, negotiable instruments operated by a banker
3. To provide knowledge of the modern techniques adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E- Banking, Credit card, Debit card etc

#### **COURSE OUTLINE**

##### **UNIT I**

Origin of Banks – Definition of Banking – Functions of Banks – Central Banking and Role of RBI and their Functions – Functions of Commercial Banks– Primary Functions – Secondary Functions and Modern Functions –Relationship between Banker and Customer– Garnishee Order – Clayton’s Case **(20 Hours)**

##### **UNIT II**

Opening of an Account – Special types of Customers – Firm – Joint Stock Companies – NRI Account – Types of Bank Accounts – Fixed Deposit Account – Savings Account – Recurring deposit – Current Account - Operation of bank account – Facility of Nominations – Closing of Bank account – Customer Grievances and Redressal (Service Recovery) – Banking Ombudsman **(15 Hours)**

##### **UNIT III**

Principles of Lending– Types of Loan– Loans and advances– Functions– Financial Institutions– Types of Loans and Functions (ICICI,IFCI,IDBI,SIDBI) **(20 Hours)**

##### **UNIT IV**

Negotiable Instruments– Cheques– Crossing of Cheques– Endorsements– Payments and Collection of cheques **(20 Hours)**

##### **UNIT V**

E-Services: Internet Banking– E- Wallet - Chatbots- Digital payment -Cloud computing – Block chain – Bitcoin. E-Services: –ATM–Credit Card–Debit –Teller System–Electronic Fund Transfer–Electronic Cheque–PIN– SWIFT–Internet Banking– NEFT, RTGS, IMPS.

Cyber Frauds in the Indian Banking Industry- Types of Cyber crimes- Preventive Measures - Legal protection- Legal Service India -Online Consumer Complaints India  
(15 Hours)

**RECOMMENDED TEXTBOOKS**

1. Sundaram and Varshney, Banking Law Theory and Practice, Sultan Chand & Sons, New Delhi
2. S.V. Vasudevan, Theory of Banking - S.Chand & Company Ltd., New Delhi

**REFERENCE BOOKS**

1. Santhanam B, Banking and Financial Systems, Margham Publishers, Chennai
2. Dr. Guruswamy. G, Banking Theory, Law and Practice, Vijay Nicolas Imprints (P) Ltd, Chennai
3. Parameswaran.R and Natarajan. S, Indian Banking, Sultan Chand & Company Ltd, New Delhi
4. S.N.Maheshwari, Banking theory- Law and Practice, Kalyani Publications,Chennai
5. Tannan-Banking law theory & practice, Lexis Nexis, 2010

**JOURNALS**

1. Indian Journal of Finance and Banking
2. International Journal of Banking, Accounting and Finance (IJBAAF )

**e-LEARNING RESOURCES**

1. <https://dynamicpixel.co.in>
2. <https://enyotalearning.com>
3. <https://www.kesdee.com>
4. <https://www.learninglight.com>
5. <https://www.efrontlearning.com>

**COURSE OUTCOMES**

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Outline the role and functions of RBI and commercial banks
CO 2	Apply practical knowledge on opening, operating and closing of bank accounts by various types of customers
CO 3	Identify and evaluate the principles of lending, types of loans and functions of various financial institutions
CO 4	Compile various provisions of the different types of negotiable instruments
CO 5	Use of updated technology in the banking sector



## 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	PSO 11	PSO 12
CO1	3	3	2	2	2	2	3	2	2	2	2	3
CO2	3	3	3	3	3	3	3	2	3	3	3	3
CO3	3	2	3	2	3	3	3	3	2	3	3	3
CO4	3	3	3	2	3	3	3	3	2	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3	2	3
AVERAGE	3	2.6	2.8	2.4	2.8	2.8	3	2.6	2.4	2.8	2.6	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–Role Modeling
- Quiz–Seminar
- Peer Learning
- Field Visits
- Self–Study Papers

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A–10X2 marks	50	20	100	-
K1, K 2	B–5/8x8 marks	200	40		
K2, K 3	C–2/3x20 marks	500	40		

## **INSTITUTIONAL TRAINING**

**TEACHING HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: CS21/6C/PRO**

### **OBJECTIVES:**

1. To bridge the gap between theory and practice.
2. To acquaint the students with practical aspect of the Company Secretaryship.

Supervised Institutional Training shall be integral part of the Course. It is to be a sort of job testing programme – bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The trainee should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days at the end of second year.

The training shall broadly relate to Office Management and Secretarial Practice.

The training may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Office layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipments, postal and mailing services and equipments.
4. Acquaintance with office machines and equipments and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

Internal and External Valuation: Theory      50

Viva Voce    50

## **SEMESTER VI**

### **ELECTIVE PAPER - III CORPORATE GOVERNANCE, ETHICS AND SUSTAINABILITY**

**TEACHING HOURS: 90**  
**CREDITS: 3**

**COURSE CODE: CS21/6E3/CGE**  
**L T P: 3 0 0**

#### **COURSE OBJECTIVES:**

1. To understand the meaning and concept of business ethics
2. To acquire in depth knowledge of legal framework of corporate governance, meaning and importance
3. To learn the laws relating to corporate governance
4. To acquire knowledge about Sustainability and its role in Corporate Governance
5. To gain knowledge on social accounting, auditing and reporting

#### **COURSE OUTLINE**

##### **UNIT I**

Ethics – Introduction – Meaning - Concept - Sources - Values - Code of Conduct - Approaches– Business Ethics – Factors that Influence Ethics – Importance– Ethics in Management – Organisational Ethics -Concept - Sources - Values –Ethical issues **(15 Hours)**

##### **UNIT II**

Corporate Governance – Introduction – Meaning–Significance – Importance – Nature– Features– Objectives– Reasons for Corporate Governance Failure – New Initiatives– Benefits– Consequences of Bad Governance – Measures to Strengthen Corporate Governance. **(20 Hours)**

##### **UNIT III**

Laws relating to Corporate Governance-SEBI code of conduct- Board of Directors- Audit Committee-Companies Act 2013-Introduction to Accounting Standards Sec 129 and Sec 133 – Secretarial Standards – SS1 and SS2. **(25 Hours)**

##### **UNIT IV**

Sustainability and Corporate Governance – Sustainability Reporting – Discipline-Mission – Principles – Dimensions – Corporate Governance and National Economy. **(15 Hours)**

## UNIT V

Social Accounting- Auditing and Reporting – Introduction – Social Accounting – Social Auditing – Corporate Social Responsibility – Auditing of Social Reporting Process.

(15 Hours)

### RECOMMENDED BOOKS:

1. Balachandran, V, & Chandrasekaran. (2019). Corporate Governance Ethics and Social Responsibility, PHI Learning Pvt Ltd, New Delhi
2. Bhuvneshwar Mishra C.S, Ethics, Governanace and Sustainability, Taxmann Publication Private Limited, New Delhi
3. Nirmala Reddy & Ravi, Business Ethics and Corporate Governance, Himalaya Publishing House, New Delhi

### REFERENCE BOOKS

1. C.S.V Murthy, Business Ethics and Corporate Governance, Himalaya Publishing House, New Delhi
2. A.C.Fernando, Business Ethics and Corporate Governance, Pearson Publications, Uttar Pradesh

### JOURNALS

1. Journal of Corporate Governance Research
2. Indian Journal of Corporate Governance
3. Journal of Management and Governance

### e-LEARNING RESOURCES

- <http://www.sebi.gov.in>
- <http://corpgov.net>
- <http://oecd.org>

### COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain the meaning and concept of ethics
CO 2	Outline the features and objectives of corporate governance
CO 3	Discuss the laws relating to corporate governance
CO 4	Explain the corporate governance in relation to sustainability
CO 5	Explain the procedure of social audit

## 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	PSO 11	PSO 12
CO1	3	3	3	2	3	2	2	2	2	2	3	3
CO2	2	3	3	2	2	2	2	2	2	2	3	2
CO3	2	3	3	3	2	2	2	3	3	2	3	2
CO4	3	3	2	3	2	2	2	2	1	3	2	2
CO5	3	2	2	3	2	3	2	3	2	2	2	3
AVERAGE	2.6	2.8	2.6	2.6	2.2	2.2	2	2.4	2	2.2	2.6	2.2

**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 and Case Study
- Seminars
- Peer Learning (ACS Materials)
- Real time Assignments

## QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

## **SEMESTER VI**

### **ELECTIVE PAPER - III WOMEN AND HUMAN RIGHTS**

**TEACHING HOURS: 90**

**COURSE CODE: CS21/6E3/WHR**

**CREDITS: 3**

**L T P: 3 0 0**

#### **COURSE OBJECTIVES**

1. To create awareness on the rights of Women
2. To develop insights on the various offences against Women
3. To sensitize on the various rehabilitation aspects in cases of crime against Women
4. To develop sound knowledge of the legislative measure for the protection of Women
5. To create awareness on the available online, safety measures for Women and Children

#### **COURSE OUTLINE**

##### **UNIT I**

Women and Human Rights – Women Movements- Oppression from outside and within the family **(15 Hours)**

##### **UNIT II**

Offences against Women – Present scenario of criminal offences against Women - Strategies to eliminate violence against women – Creation of Women’s Cell **(15 Hours)**

##### **UNIT III**

Gender Sensitization – Criminal Law- Crime against Women – Dowry deaths - Rape – Medical assistance and legal remedy- Psychological rehabilitation for Protection of Women **(20 Hours)**

##### **UNIT IV**

Fundamental Rights- Women’s Rights – Domestic Violence Issues- Measures for Protection of Women against Violence , Marriage Validation, Dowry Prohibition **(25 Hours)**

##### **UNIT V**

Women’s Networking and Activism in the Digital Era- Cyber Safety of Women - Cyber safety tips – Measure for online safety for Women and children - Women Welfare Schemes by State Government **(15 Hours)**

## RECOMMENDED TEXTBOOKS

1. Khanna. S. K Women and Human Rights, Commonwealth Publishers, New Delhi
2. Shyam Karthik Mishra and Pradeep Kumar Pandey, Women Status and Empowerment in India, New Century Publications, New Delhi

## REFERENCE BOOKS

1. Basu D D 2015, Introduction to the Constitution of India, Lexis Nexis; Twentieth edition , New Delhi
2. Ashutosh Pandey, Hautam Vir, Empowerment of Women in 21 st Century, Abhijeet Publication, New Delhi
3. Ajit Kumar Sinha, New Dimensions of Women Empowerment, Deep and Deep Publications, Agra
4. Bharat J, Madhu J, Indian Approaches to Women's Empowerment, Rawat, Jaipur  
Sharmila Rege, (Ed.), Sociology of Gender–The Challenge of Feminist Sociological Knowledge, Sage, New Delhi
5. Mishra R.C, Women Education, APH Publishing Corporation, New Delhi.

## JOURNALS

1. Journal of Gender Studies
2. Journal of Humanities and Social Communication

## e-LEARNING RESOURCES

- <http://www.womenlawsindia.com/legal-awareness/women-rights-in-india/>
- <https://www.cfr.org/background/governance-india-womens-rights>
- Women and Gender Studies.pdf (ignou.ac.in)
- Social welfare dept | pt mgr nutritious meal programme (tnsocialwelfare.org) /social welfare dept | Tamil Nadu State Commission for women (tnsocialwelfare.org)
- <https://www.gale.com/intl/gender-and-womens-studies>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Appreciate the importance and need for women studies
CO 2	Recall the constitutional and legal rights of Women in India
CO 3	Understand the national policies on social empowerment of women
CO 4	Understand the Conventions that justified Women's rights as Human rights
CO 5	Evaluate the role of women welfare machinery

## 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	PSO 11	PSO 12
CO1	3	3	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	2	2	3	3	3	2	3	2
CO3	3	3	3	3	2	2	3	3	3	2	3	3
CO4	3	3	3	3	2	2	3	3	3	2	3	2
CO5	3	3	3	3	2	2	3	3	3	2	3	3
AVERAGE	3	3	3	3	2	2	3	3	3	2	3	2.6

**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
- Quiz - Seminar
- Peer Learning
- Real time Assignments

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		



## **SEMESTER–VI**

### **ELECTIVE PAPER - III CORPORATE SOCIAL RESPONSIBILITY**

**TEACHING HOURS: 90**

**COURSE CODE: CS21/6E3/CSR**

**CREDITS: 3**

**L T P: 3 0 0**

#### **COURSE OBJECTIVES**

1. To provide an insight into the concept of Corporate Social Responsibility, its importance, factors affecting CSR, hurdles in CSR, Rules of Company's Act, 2013 on CSR of Companies
2. To give an insight on Social Audit and to throw light on Business Ethics and practices followed by companies.
3. To understand the Legal rules of Air Act, Water Act and Environmental Protection Act.
4. To give an outline on sustainability of business with reference to CSR and recent trends in CSR.

#### **COURSE OUTLINE**

##### **UNIT I**

Social Responsibility of Business–Meaning – Concepts –Arguments for and against Social Responsibility–Factors influencing Corporate Social Responsibility–Triple Bottom Line Approach – Elements - Hurdles in the fulfillment of Corporate Social Responsibility – Suggestions for Removal -Social Responsibility towards stakeholders – consumers, employees, creditors, competitors, Government, Society

Corporate Social Responsibility in India–Corporate Social Responsibility Committee (u/s 135 of Companies Act, 2013)–CSR Policies– Activities – Companies (Corporate Social Responsibility Policy) Rules, 2014 **(25 Hours)**

##### **UNIT II**

Social Audit – Meaning – Objectives – Benefits – Methods – Obstacles – Social Audit in India – Case Study Cement Corporation of India. **(10 Hours)**

##### **UNIT III**

Business Ethics – Meaning, Significance, Scope – Factors Responsible for Ethical and Unethical Business Decision -Unethical Practices in Business – Business Ethics in India – Ethics Training Programme. **(20 Hours)**

##### **UNIT IV**

Laws Relating to Prevention and Control of Air Pollution and Water Pollution –Environment (Protection) Act, 1986, ESG (Environmental, Social and Corporate Governance ) Reporting. Women and the Environment- Women and Natural Resources – Effects of degradation of natural resources on Women. **(20 Hours)**

## **UNIT V**

Sustainability-Brundtland Report– Strategic Imperatives, Criticisms- Redefining Sustainability, Distributable Sustainability-Recent Trends in Corporate Social Responsibility- Transparency Initiatives of the Company –New Learning’s- Focus on Covid Relief Measures –Increased Use of CSR Funds-Virtual Community Engagement- Closer Integration with Internal and External Communities- Green Technology- Localization of Global Companies.  
**(15 Hours)**

### **RECOMMENDED TEXTBOOKS**

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
2. Namita Gopal, Business Environment, Tata McGraw Hill Education Private Limited, New Delhi
3. Bare Acts: Air Act, Water Act, and Environment Protection Act

### **REFERENCE BOOKS**

1. Dilip Goswami, A Hand Book on Pollution Control, Sultan Chand & Sons, New Delhi
2. Memoria Memoria, Business Planning, Himalaya Publishing House , Mumbai
3. Madhumita Challerj, Corporate Social Responsibility, Oxford Higher Education Publications
4. Kshama V Kaushik, CSR in India , Lexis Nexis,Gurgaon
5. S.Sanakaran – International Business & Environment, Margham Publication, Chennai
6. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication, New Delhi
7. Sundar.K, Business Ethics and Values, Vijay Nichole Prints, Chennai
8. K.S.Ravichandran, Corporate Social Responsibility–Emerging Opportunities &Challenges in India, Lexis Nexis , Gurgaon
9. David Crowther, Corporate Social Responsibility, Guler Aras, Denmark

### **JOURNALS**

1. Social Action
2. International Journal of Corporate Social Responsibility
3. Journal of Business Ethics

### **e– LEARNING RESOURCES**

- [www.corporateregister.com](http://www.corporateregister.com)
- [www.csrindia.com](http://www.csrindia.com)
- [www.csrgov.in](http://www.csrgov.in)
- [www.indiacsr.in](http://www.indiacsr.in)
- [www.csrwire.com](http://www.csrwire.com)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline the Corporate Social Responsibility, importance and factors affecting it.
CO 2	Practical Knowledge of social audit in India.
CO 3	Knowledge of Business ethics in India.
CO 4	Demonstrate Legal rules relating to prevention and control of Air pollution, Water pollution and Environmental Protection Act.
CO 5	Explain Sustainability, Recent Trends in Corporate Social Responsibility.

## 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	PSO 11	PSO 12
CO1	3	3	3	2	3	2	2	2	2	2	3	2
CO2	3	3	3	2	3	2	2	2	2	2	3	2
CO3	3	3	3	2	3	2	2	2	3	2	2	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	2	3	3	2
AVERAGE	3	3	3	2.2	3	2.4	2.4	2.4	2.4	2.4	2.4	2.4

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated-1 No Correlation- 0

## TEACHING METHODOLOGY

- Lecture (Chalk and Talk–OHP–LCD)
- E Content, Videos
- Problem Solving–Group Discussion–Role Modeling
- Field Visits
- Self–Study Papers

## QUESTION PAPER PATTERN–UG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A–10X2 marks	50	20	100	-
K1. K 2	B–5/8x8 marks	200	40		
K2, K 3	C–2/3x20 marks	500	40		

## **SELF STUDY PAPER I**

### **RIGHT TO INFORMATION**

**COURSE CODE: CS21/5SS/RTI**

**CREDITS: 2**

#### **COURSE OBJECTIVES**

1. To create awareness on Right to Information Act and understand its implications on Human Rights
2. To facilitate active participation in discussions concerning Rights of Individuals
3. To gain knowledge on the powers and functions of Central Information Commission and State Information Commission

#### **COURSE OUTLINE**

##### **UNIT I**

Right to Information Act 2005- Basic terms in Right to Information Act 2005 - Constitutional Provisions of RTI - Development of RTI in India - Origin of the RTI Act 2005 in India – Initiatives – Movements - Success stories and Challenges - RTI and Human Rights - Right to Hearing - Grievance Redressal - Right to Public Services - Transfers and Delays- Public Consultation

##### **UNIT II**

Process of Information Collection, Functions of Information Officer- Process of Information Collection - First Application – Format First Appeal – Format – Section. 19 (1)- Second Appeal Section 19 (3) Fees Structure and Time Limits

Powers and Function of the Information Commissions - Powers and Functions of Information Commissions - Appeal and Penalties - Current Issues and Amendment in RTI - Successive Stories of RTI - Reforms in RTI

##### **UNIT III**

The Central Information Commission - Constitution of Central Information Commission - Term of Office and Conditions of Service - Removal of Chief Information Commissioner or Information Commissioner

The State Information Commission - Constitution - Term of Office and Conditions of Service - Removal of State Chief Commissioner or State Information Commissioner

### **RECOMMENDED TEXTBOOKS**

1. R. Majumdar, Commentary on The Right to Information Act, 2005, Dwivedi Law Agency
2. Dr.Dewakar Goel & Dr Abha Yadav, Right to Information - Concept, Procedure & Practice, Universal Law Publishing, Uttar Pradesh

### **REFERENCE BOOKS**

1. Dr. Jyoti Rattan, Right to Information Act, 2005, Bharat Publications, New Delhi:
2. Anna Hazare,Right to Information Act, 2005 Ralegansiddhi Publications

### **JOURNALS**

- Journal of Political Sciences & Public Affairs
- Indian Journal of Public Administration

## **SELF STUDY PAPER II**

### **CUSTOMER RELATIONSHIP MANAGEMENT**

**COURSE CODE: CS21/5SS/CRM**

**CREDITS: 2**

#### **COURSE OBJECTIVES:**

1. To understand the basic principles and concepts of Customer Relationship Management
2. To create awareness on the value of Social media in Customer Relationship Management
3. To understand the concepts of Customer Managing Relations(CMR), Social CRM, Vendor Relationship Management(VMR)

#### **COURSE OUTLINE**

##### **UNIT I**

Customer Relationship Management- CRM in Marketing - Target marketing- Relationship Marketing and one to one - Campaign Marketing - CRM Marketing Initiatives- Cross-Selling and Up Selling- Customer Retention - Behaviour Prediction - Customer Profitability and Value Modeling- Channel Optimization – Personalization - Event Based Marketing

##### **UNIT II**

Transition in CRM- Traditional CRM- Customer Managing Relations (CMR)- Social CRM- Social CRM Technology – Features – functions - characteristics -Vendor Relationship Management(VMR)

##### **UNIT III**

The value of social media in CRM - Social Media - Blogs and Podcasts – Blogosphere- Microblogging- Ways to measure a Blog - Crowdsourcing

## **RECOMMENDED TEXTBOOKS**

1. Jill Dyche, The CRM Handbook, Pearson Publications
2. Paul Greenberg, CRM at the Speed of Light, Social CRM Strategies, Tools, and Techniques for engaging your Customers, Tata McGraw Hill Publications, New Delhi

## **REFERENCE BOOKS**

1. G. Shainesh: Customer Relationship Management: Tata McGraw Hill, New Delhi
2. Ed Peelen : Customer Relationship Management: Pearson, New Delhi

## **JOURNALS**

1. International Journal of Electronic Customer Relationship Management
2. International Journal of Customer Relationship Marketing and Management