

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

**DEPARTMENT OF B.COM ACCOUNTING AND FINANCE
(SELF SUPPORTING)**

SYLLABUS



CHOICE BASED CREDIT SYSTEM

OUTCOME BASED EDUCATION

(OFFERED FROM THE ACADEMIC YEAR 2021-22)

CONTENTS

	Page No.
Rules and Regulations for the Programme	1
Programme Educational Objectives	4
Programme Outcomes	5
Programme Specific Outcomes	6
Programme Profile	7
Evaluation pattern for CA	9
Rubrics for CA Evaluation	10
Evaluation Pattern for End Semester	11
Course Profile-Semester I	12
Course Profile Semester II	19
Course profile Semester III	26
Course profile Semester IV	43
Course Profile Semester V	60
Course Profile Semester VI	76
Company Law Semester V	92
Internship Semester V	94

**ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)
DEPARTMENT OF B.COM ACCOUNTING AND FINANCE (SS)**

CHOICE BASED CREDIT SYSTEM

OUTCOME BASED EDUCATION

Effective from the Academic Year 2021-2022

RULES AND REGULATIONS

The UG Programme of B.Com Accounting and Finance has been introduced in the Self Supporting stream with effect from the academic year 2016-2017 under Choice Based Credit System (CBCS) as specified by the Government of Tamil Nadu.

OBJECTIVES:

- To provide adequate understanding about Accounting and Finance education to the students
- To keep pace with the dynamic industry changes and management practices by giving adequate exposure to the operational environment in the field of Accounting and Finance.
- To prepare the students to exploit opportunities newly created in the Accounting and Finance field.
- To create an avenue for self-employment and also to benefit industry by providing them with suitably trained persons in the field of Accounting and Finance.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of B.Com Accounting and Finance (SS) programme shall be required to have passed the Higher Secondary Examination with Commerce/Business studies, Accountancy as compulsory subjects and Economics/ Mathematics/ Business Mathematics / Statistics / Computer Science 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 at **ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI**. Reservation as per Government norms shall be followed.

ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the B.Com Accounting and Finance Degree only if 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 earning 140 credits and also fulfilled such conditions as may have been prescribed thereof.

DURATION:

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 organized into a modular pattern of credit courses. Credit is normally related to the number of hours teacher teaches a particular subject. It is also related to the number of hours a student spends learning a subject or carrying out an activity.

COURSE OF STUDY:

The main subject of study for B.Com Accounting and Finance shall consist of the following.

PART - I : Foundation Courses exclusive for Languages.

PART - II : English

PART - III: Core Subjects, Allied Subjects, Project/ Electives.

PART - IV: Non- Major Elective, Soft Skill, Environmental Studies & Value Education.

PART - V: Extension Activities /Sports/NCC.

- Subjects will be taught in all functional areas and there shall be no specialty.
- Part IV and Part V components will seek to build the capacity of the students and provide inputs for shaping her capabilities.
- Extension activity is compulsory which is outside college hours.
- Students are provided with an opportunity to do 14 days internship for 1 extra credit (optional).
- Self-study paper has been introduced for Advanced learners (optional).

NUMBER OF CREDITS

The total credits for the course is 140. The credits for the different subjects are as follows.

S.NO	PAPER	NO.OF.PAPERS	CREDITS	TOTAL CREDITS
1	Part I Language	2	3	6
2	Part II English	2	3	6
3	Part III Core Subjects	15 } 4 }	4 } 3 }	72
	Allied Subjects	4	5	20
	Electives	3	5	15
4	Part IV Non Major Elective/Basic Tamil/Advanced Tamil	2	2	4
	Soft Skill	4	3	12
	Environmental Studies	1	2	2
	Value Education	1	2	2
5	Part V Extension Activity		1	1
	TOTAL			140

Optional Extra Credits

1	Self - Study Course / Advanced Learner Course - Company Law in V Semester	2 Extra Credits
2	Internship during the Summer Vacation after the completion of IV Semester	1 Extra Credit

EXTENSION ACTIVITY (PART V)

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

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

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

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

INTERNSHIP GUIDELINES

Students are provided with an opportunity to do a 14 days internship during the summer vacation after completion of the IV semester to get on the job training in diverse fields of accounting, finance and commerce. Students will get real time industry experience. It will enable the students to practically understand and diversify their learning experience in the subjects they have learnt in the course.

Students must submit an internship report to the department in the beginning of the V semester along with the Internship certificate obtained from the company to receive 1 extra credit.

SELF-STUDY COURSE /ADVANCED LEARNER COURSE - COMPANY LAW

Students are provided with an opportunity to do a self-study course - Company Law during the V Semester. The syllabus for the paper is given to the students to prepare for the advanced learner course. The course shall enable the students to acquire knowledge on various provisions relating to company law. Students who have no arrears and who have obtained distinction in all the previous semesters alone are eligible for this paper. Students will be awarded with 2 extra credits on passing the examination set internally by the department.

PROGRAMME EDUCATIONAL OBJECTIVES

Our programme will produce graduates who will be able to

PEO 1: SUBJECT PROFICIENCY

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

PEO 2: PROFESSIONAL GROWTH

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

PEO 3: MANAGERIAL SKILLS

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

PEO 4: NATION BUILDING

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

PROGRAMME OUTCOMES

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

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

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

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

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

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

PROGRAMME SPECIFIC OUTCOMES

On completion of B.Com Accounting and Finance programme, graduates will be able to

PSO1: Apply in-depth knowledge in diverse fields of Commerce, Accounting and Finance.

PSO2: Keep pace with the dynamic industrial changes and managerial practices by demonstrating technological, research and computing skills.

PSO3: Comply with the global wide Human Resource requirements to assume challenging roles in various avenues of Accounting, Finance, Taxation, Auditing and Management.

PSO4: Equip with comprehensive knowledge to pursue higher education and professional courses like CA, CMA, ACCA, CPA, CFA.

PSO5: Enrich skill sets for effective communication, decision making, problem solving through analytical and critical thinking to emerge as successful business leaders.

PROGRAMME PROFILE - B.COM ACCOUNTING AND FINANCE
COURSE CODES AND CREDITS

TOTAL MINIMUM CREDITS: 140

TOTAL TEACHING HOURS: 180

PART	CORE/ALLIED/ELECTIVE/	TITLE OF THE PAPER	CODE	L	T	P	H	C	CA	SE	MM
I SEMESTER											
I	Language	Tamil/Hindi/French/Sanskrit					5	3	40	60	100
II	English	Communicative English					5	3	40	60	100
III	Core 1	Financial Accounting	AF21/1C/FIA	2	3	0	5	4	40	60	100
III	Core 2	Business Management	AF21/1C/BMG	3	2	0	5	4	40	60	100
III	Allied	Business Economics*	BE21/1A/BUE				6	5	40	60	100
IV	EVS	Environmental Studies**					2	2	-	50	50
IV	Soft Skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences***					2	3	-	50	50
II SEMESTER											
I	Language	Tamil/Hindi/French/Sanskrit					5	3	40	60	100
II	English	Communicative English					5	3	40	60	100
III	Core 3	Advanced Accounting	AF21/2C/ADA	2	3	0	5	4	40	60	100
III	Core 4	Mercantile Law	AF21/2C/MEL	3	2	0	5	4	40	60	100
III	Allied	Indian Economy*	BE21/2A/IEY				6	5	40	60	100
IV	Val. Ed	Value Education**					2	2	-	50	50
IV	Soft Skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences***					2	3	-	50	50
III SEMESTER											
III	Core 5	Corporate Accounting – I	AF21/3C/CA1	2	4	0	6	4	40	60	100
III	Core 6	Cost Accounting	AF21/3C/COA	2	4	0	6	4	40	60	100
III	Core 7	Principles of Insurance	AF21/3C/PRI	3	1	0	4	3	40	60	100
III	Core 8	Principles of Marketing	AF21/3C/PRM	3	1	0	4	3	40	60	100
III	Allied	Business Mathematics and Statistics – I	AF21/3A/BS1	3	3	0	6	5	40	60	100
IV	NME (1c)	Practical Accounting	AF21/3N/PRA				2	2	-	50	50
IV	Soft Skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences***					2	3	-	50	50

IV SEMESTER											
III	Core 9	Corporate Accounting – II	AF21/4C/CA2	2	4	0	6	4	40	60	100
III	Core 10	Management Accounting	AF21/4C/MAA	2	4	0	6	4	40	60	100
III	Core 11	Banking Theory, Law & Practice	AF21/4C/BTP	3	1	0	4	3	40	60	100
III	Core 12	Computer Applications in Business (Practicals)	AF21/4C/CAB	1	0	3	4	3	40	60	100
III	Allied	Business Mathematics and Statistics – II	AF21/4A/BS2	3	3	0	6	5	40	60	100
IV	NME (1c)	E-Commerce	AF21/4N/ECO				2	2	-	50	50
IV	Soft Skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences***					2	3	-	50	50
V SEMESTER											
III	Core 13	Income Tax – I	AF21/5C/IT1	2	4	0	6	4	40	60	100
III	Core 14	Financial Markets	AF21/5C/FIM	3	3	0	6	4	40	60	100
III	Core 15	Financial Management	AF21/5C/FMG	3	3	0	6	4	40	60	100
III	Elective I	Auditing	AF21/5E/AUD	4	2	0	6	5	40	60	100
III	Elective II	Business Environment	AF21/5E/BUE	4	2	0	6	5	40	60	100
VI SEMESTER											
III	Core 16	Income Tax – II	AF21/6C/IT2	2	4	0	6	4	40	60	100
III	Core 17	Financial Services	AF21/6C/FIS	3	3	0	6	4	40	60	100
III	Core 18	Advanced Financial Management	AF21/6C/AFM	3	3	0	6	4	40	60	100
III	Core 19	Research Methodology	AF21/6C/REM	3	3	0	6	4	40	60	100
III	Elective III	Entrepreneurial Development	AF21/6E/END	4	2	0	6	5	40	60	100
V		Extension Activity (Sports/NCC/NSS/CSS/YRC/RRC/Rotaract/Yoga)		Min 60 hours				1	-	-	-
OPTIONAL EXTRA CREDITS											
IV	Extra Credits	Self-Study (Semester V) – Company Law	AF21/5SS/CO L	-	-	-	-	2	-	100	100
		Internship (Summer Vacation after IV Semester)	AF21/5I/INT	14 days				1	-	-	-

L = Lecture Hours

T = Tutorial Hours

P=Practical Hours

H = Hours per week

C= Credits

CA=Continuous Assessment

SE= Semester Examinations

MM=Maximum Marks

***Handled by Department of Business Economics**

****Common to all the UG Programs**

*****Handled by Department of English**

EVALUATION PATTERN FOR CONTINUOUS ASSESSMENT - UG

INTERNAL VALUATION BY COURSE TEACHER/S

PART I, II AND III-THEORY PAPERS

COMPONENT	TIME	MAX.MARKS	CA MARK
1.*TEST I	2 HRS	50 MARKS (TO BE CONVERTED)	10
2.*TEST II	2 HRS	50 MARKS (TO BE CONVERTED)	10
3. ASSIGNMENT/SEMINAR/FIELD VISIT			10
4. PARTICIPATORY LEARNING			10
TOTAL			40

PART III- PRACTICAL PAPERS

COMPONENT	MARKS
1.	
2.	
3...	

PART IV-SKB/SOFT SKILLS

COMPONENT	TIME	MAX.MARKS
1.		
2...		

CA QUESTION PAPER PATTERN-UG

Knowledge Level	Section	Word Limit	Marks	Total
K 1	A-6x2 marks	50	12	50
K1, K 2	B-3/5x6marks	200	18	
K2, K 3	C-1/2x20 marks	500	20	

CA QUESTION PAPER PATTERN FOR PART IV

Knowledge Level	Section	Word Limit	Marks	Total
K 1, K2	A-5x10	350	50	50

RUBRICS FOR CONTINUOUS ASSESSMENT

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

- FIRST FOUR RUBRICS SHOULD BE INCLUDED.
- OTHERS ARE OPTIONAL BASED ON TEACHING-LEARNING METHODOLOGY ADOPTED FOR THE PROGRAMME OF STUDY

END SEMESTER EVALUATION PATTERN-UG

THEORY PAPERS

PART I/II/III (Choose what is offered by the Department-delete the rest)

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

DOUBLE VALUATION BY COURSE TEACHER AND EXTERNAL EXAMINER

MAXIMUM MARKS: 100 TO BE CONVERTED TO 60

PASSING MARK: 40

PART IV

SINGLE VALUATION

ORAL TEST/WRITTEN TEST

MAXIMUM MARKS: 50

PASSING MARK:

PRACTICAL PAPERS

PART III

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

DOUBLE VALUATION BY COURSE TEACHER AND EXTERNAL EXAMINER

MAXIMUM MARKS:

PASSING MARKS

SEMESTER I
COURSE PROFILE

PART	CORE/ALLIED/ ELECTIVE/	TITLE OF THE PAPER	CODE	L	T	P	H	TH	C	CA	SE	MM
I	Language	Tamil/Hindi/French/Sanskrit					5	75	3	40	60	100
II	English	Communicative English					5	75	3	40	60	100
III	Core 1	Financial Accounting	AF21/1C/FIA	2	3	0	5	75	4	40	60	100
III	Core 2	Business Management	AF21/1C/BMG	3	2	0	5	75	4	40	60	100
III	Allied	Business Economics	BE21/1A/BUE				6	90	5	40	60	100
IV	EVS	Environmental Studies					2	30	2	-	50	50
IV	Soft Skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences					2	30	3	-	50	50
TOTAL CREDITS									24			

SEMESTER I

FINANCIAL ACCOUNTING

TOTAL HOURS: 75 HOURS
CREDITS: 4

COURSE CODE: AF21/1C/FIA
L-T-P: 2-3-0

COURSE OBJECTIVES:

1. To impart knowledge about basic concepts and conventions in Accounting.
2. To study the procedures for preparing financial statements of a Sole Proprietorship concern.
3. To identify the causes of difference in cash book and pass book and to study the fire insurance claims.
4. To understand the various methods of charging depreciation.
5. To introduce single entry system.

COURSE OUTLINE:

UNIT I

Accounting - Definition - Basic Accounting Concepts and Conventions - Accounting Equation - Preparation of Trial Balance - Rectification of Errors. (15 hours)

UNIT II

Preparation of Final Accounts - Preparation of Trading A/c - Profit & Loss A/c - Manufacturing A/c - Balance Sheet - Closing Entries - Adjustment Entries. (15 hours)

UNIT III

Preparation of Bank Reconciliation Statement - Fire Insurance Claims - Claim for Loss of Stock. (15 hours)

UNIT IV

Depreciation - Meaning - Objectives - Causes - Methods - Straight Line Method - Written Down Value Method - Change in Method of Depreciation. (AS-10) (15 hours)

UNIT V

Single Entry - Meaning - Features - Defects - Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method. (15 hours)

RECOMMENDED TEXTBOOKS:

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

RECOMMENDED READING:

1. Jain & Narang, Financial Accounting, Kalyani Publishers
2. R.L. Gupta & M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons
3. Shukla & Grewal, Advanced Accounting, S Chand
4. S. Parthasarathy & A. Jaffarulla, Financial Accounting, Kalyani Publishers
5. P.C. Tulsian, Financial Accounting, Pearsons Publications

JOURNALS:

Journal of accountancy – ISSN Number: 0951-3574
Accounting Today

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.futureaccountants.com
www.iimcal.ac.in
www.accountingsimplified.com
www.accountingcoach.com
www.accounting.com

MOOC COURSES:

https://onlinecourses.swayam2.ac.in/cec19_cm04/preview (Unit I, II, III, IV)
https://onlinecourses.swayam2.ac.in/nou21_cm06/preview (Unit I, IV)
https://onlinecourses.nptel.ac.in/noc21_mg75/preview (Unit II, IV)
<https://www.coursera.org/learn/wharton-accounting?specialization=wharton-business-foundations> (Unit II)
<https://www.coursera.org/learn/financialaccounting> (Unit I)
<https://www.coursera.org/learn/formal-financial-accounting> (Unit I)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand the fundamentals, check the arithmetical accuracy and rectify the errors.
CO 2	Prepare financial statements and ascertain profit or loss of sole proprietorship concerns.
CO 3	Analyse and prepare bank reconciliation statement and to compute claim for loss of stock.

CO 4	Compute depreciation under straight line and written down value method including change in method of depreciation as per AS-10
CO 5	Ascertain profit or loss by preparing statement of affairs in single entry system and detect missing information by using conversion method.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	2	3	3	2
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	2	2	2	2
AVERAGE	3	2.6	2.8	2.8	2.6

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

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER I

BUSINESS MANAGEMENT

TOTAL HOURS: 75
CREDITS:4

COURSE CODE: AF21/1C/BMG
L-T-P: 3-2-0

COURSE OBJECTIVES:

1. To study the levels of management and the characteristics of modern management thought.
2. To define Management by objectives and understand the process of planning and decision making.
3. To introduce the concept of organizing and understand authority and responsibility.
4. To understand the features of staffing, Co-ordination and Control.
5. To impart knowledge on leadership styles, team building and crisis management.

COURSE OUTLINE:

UNIT I

Management - introduction - importance of management - Levels of management- skills and roles of a manager - management functions and principles - characteristics of modern management thought. (13 hours)

UNIT II

Planning- meaning - process and types of planning- Management by Objectives - Decision making- meaning-nature- types of decisions- principles of decision making. (15 hours)

UNIT III

Organising- meaning- features- formal and informal organizations- Authority and responsibility- delegation and decentralization. (15 hours)

UNIT IV

Staffing - meaning and features - Directing - Features and Principles of Directing - Control - Nature & Purpose of control- Coordination -Need and Importance. (17 hours)

UNIT V

Leadership - meaning - nature- importance-Leadership Styles- Team building - process - essentials of effective teams- crisis management. (15 hours)

RECOMMENDED TEXTBOOKS:

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

RECOMMENDED READING:

1. C.B. Gupta, Management Theory and Practice, Sultan Chand and Sons, New Delhi.
2. Koontz Harold & Heinz Weihrich, Essentials of Management, Mc Graw Hill Book Company.
3. Dinkar pagare, Principles of Management, Sultan Chand and Sons.
4. P.C. Tripathi and P.N. Reddy, Principles of Management, Mc Graw Hill Education.
5. R.S.N. Pillai and S.Kala, Principles and practices of management, S Chand and Co.

JOURNALS:

OMICS International Journal - ISSN Number: 2223-5833

ICTACT Journal - ISSN Number: 2395-1664

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.management.about.com

www.bcs.wbfreeman.com

www.businessmanagementdaily.com

www.managementparadise.com

<https://insideiim.com>

MOOC COURSES:

https://onlinecourses.nptel.ac.in/noc21_mg88/preview (Unit I, II, III, IV, V)

https://onlinecourses.swayam2.ac.in/nou21_mg03/preview(Unit III, IV, V)

<https://www.coursera.org/learn/managing-organization>(Unit V)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Apply management techniques to run the organization effectively using the principles of management.
CO 2	Discuss the types of planning and decision making.
CO 3	Identify formal and informal organizations and explain the importance of delegation and decentralization.
CO 4	Outline the functions of management like staffing, directing, co-ordination and control.
CO 5	Discuss the leadership styles and understand the crisis management.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	2	3
CO5	3	3	3	3	3
AVERAGE	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)
 Flipped Learning/Blended Classroom-E Content, Videos
 Problem Solving-Group Discussion-Role Modelling
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER II
COURSE PROFILE

PART	CORE/ALLIED/ ELECTIVE/	TITLE OF THE PAPER	CODE	L	T	P	H	TH	C	C A	SE	MM
I	Language	Tamil/Hindi/French/Sanskrit					5	75	3	40	60	100
II	English	Communicative English					5	75	3	40	60	100
III	Core 3	Advanced Accounting	AF21/2C/ADA	2	3	0	5	75	4	40	60	100
III	Core 4	Mercantile Law	AF21/2C/MEL	3	2	0	5	75	4	40	60	100
III	Allied	Indian Economy	BE21/2A/IEY				6	90	5	40	60	100
IV	Val. Ed	Value Education					2	30	2	-	50	50
IV	Soft Skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences					2	30	3	-	50	50
TOTAL CREDITS									24			

SEMESTER II

ADVANCED ACCOUNTING

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: AF21/2C/ADA
L-T-P: 2-3-0

COURSE OBJECTIVES:

1. To introduce the concept of branch accounting
2. To understand departmental accounting.
3. To study accounting procedure under hire purchase and instalment system.
4. To impart knowledge on partnership accounts on admission, retirement and death of a partner.
5. To study accounting treatment of dissolution of partnership.

COURSE OUTLINE:

UNIT I

Branch Accounting - Dependent Branch - Debtors System - Final Account System - Stock & Debtors System- Wholesale Branch System. (15 hours)

UNIT II

Departmental Accounting - Basis of Allocation of Expenses – Inter Departmental Transfer at cost or selling price- Treatment of Expenses which cannot be allocated. (10 hours)

UNIT III

Hire Purchase System - Accounting Procedures - Default & Repossession of Stock - Instalment Purchase System. (13 hours)

UNIT IV

Partnership Accounts -Fixed and Fluctuating Capital - Admission of a Partner - Retirement & Death of a Partner. (19 hours)

UNIT V

Dissolution Accounting - Insolvency of Partners - Rule in Garner Vs Murray - Piecemeal Distribution - Proportionate Capital Method - Maximum Loss Method. (18 hours)

RECOMMENDED TEXTBOOKS:

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

RECOMMENDED READING:

1. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
2. R.L. Gupta & M. Radhaswamy, Advanced Accountancy - Sultan Chand & Sons - New Delhi.
3. Shukla & Grewal, Advanced Accounting - S Chand & Co - New Delhi.
4. S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi.
5. P.C. Tulsian, Financial Accounting, Pearsons Publications

JOURNALS:

Journal of accountancy - ISSN Number: 0951-3574
Accounting today

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.futureaccountants.com
www.iimcal.ac.in
www.accountingsimplified.com
www.accountingcoach.com
www.accounting.com

MOOC COURSES:

[https://onlinecourses.swayam2.ac.in/nou21_cm06/preview\(Unit I, III\)](https://onlinecourses.swayam2.ac.in/nou21_cm06/preview(Unit I, III))

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Prepare branch account for dependent branches under various methods.
CO 2	Apportion expenses, prepare departmental accounts and understand inter departmental transfers at cost and selling price.
CO 3	Compare hire purchase and instalment system and understand accounting procedure for default and repossession of stock.
CO 4	Prepare necessary accounts and balance sheet on admission, retirement and death of a partner
CO 5	Understand dissolution accounting and apply rule of Garner Vs Murray in case of insolvency of partners.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	3
CO5	3	2	3	3	3
AVERAGE	3	2.6	3	3	2.8

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 Modelling
Quiz-Seminar
Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER II

MERCANTILE LAW

TOTAL HOURS: 75
CREDITS:4

COURSE CODE: AF21/2C/MEL
L-T-P: 3-2-0

COURSE OBJECTIVES:

1. To introduce the Indian Contract Act, 1872 and essential elements of a contract.
2. To impart knowledge on legal provisions of performance, discharge and breach of contract.
3. To study bailment and pledge
4. To acquire knowledge on indemnity and guarantee.
5. To understand the legal provisions relating to Sale of Goods.

COURSE OUTLINE:

UNIT I:

Indian Contract Act - Essential elements of contract - Classification of contracts - Offer and acceptance - Lawful Consideration. (15 hours)

UNIT II:

Capacity to Contract - Void Agreements-Performance of Contract - Tender - Reciprocal promise - Discharge of contracts - Breach of contract - Remedies for breach of contract. (20 hours)

UNIT III:

Bailment - Classification – Features - Rights and Liabilities of Bailor and Bailee – Pledge - difference between bailment and pledge - Termination of bailment. (10 hours)

UNIT IV:

Indemnity and Guarantee - Rights of Indemnity holder - contract of Guarantee – Features - kinds - Extent of surety's liability - Rights of surety - Discharge of surety. (10hours)

UNIT V:

Sale of Goods - Sale and agreement to sell - Subject matter – price - Transfer of Property - sale by non-owners - Rights and duties of buyer - Unpaid seller - Delivery rules. (20 hours)

RECOMMENDED TEXTBOOKS:

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

RECOMMENDED READING:

1. P. C. Tulsian, Business law, Tata McGraw Hill
2. S.C Kuchal, Mercantile Law, Vikas Publishing House Pvt. Ltd
3. N.D Kapoor, Mercantile Law, Sultan Chand & Sons
4. P.P.S Gogna, A Textbook of Business Law, S.Chand& Company Ltd
5. Bare Acts, Taxmann publications

JOURNALS:

Annual survey of Indian law - ISSN Number: 0570-2666

Indian journal of Law and Technology - ISSN Number: 0973-0362

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.indialawinfo.com

www.firstandsecond.com

www.newhorizonindia.edu

www.lawteacher.net

www.legalserviceindia.com

MOOC COURSES:

[https://onlinecourses.swayam2.ac.in/cec21_mg02/preview\(Unit I, V\)](https://onlinecourses.swayam2.ac.in/cec21_mg02/preview(Unit I, V))

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Classify various types of contract and understand the rules relating to essential elements of a contract.
CO 2	Understand various modes of performance and discharge of contract and remedies available for breach of contract.
CO 3	Outline the legal provisions of bailment and pledge and termination of bailment.
CO 4	Describe the rules regarding indemnity and guarantee and rights and discharge of surety.
CO 5	Explain the rights and duties of buyer, unpaid seller and various rules of delivery.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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 Modelling
Quiz-Seminar
Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

**SEMESTER III
COURSE PROFILE**

PART	CORE/ALLIED/ ELECTIVE/	TITLE OF THE PAPER	CODE	L	T	P	H	TH	C	C A	SE	MM
III	Core 5	Corporate Accounting – I	AF21/3C/CA1	2	4	0	6	90	4	40	60	100
III	Core 6	Cost Accounting	AF21/3C/COA	2	4	0	6	90	4	40	60	100
III	Core 7	Principles of Insurance	AF21/3C/PRI	3	1	0	4	60	3	40	60	100
III	Core 8	Principles of Marketing	AF21/3C/PRM	3	1	0	4	60	3	40	60	100
III	Allied	Business Mathematics and Statistics – I	AF21/3A/BS1	3	3	0	6	90	5	40	60	100
IV	NME (1c)	Practical Accounting	AF21/3N/PRA				2	30	2	-	50	50
IV	Soft Skill	English Department- Professional English for Arts/Commerce/Physical Sciences/Life Sciences					2	30	3	-	50	50
TOTAL CREDITS									24			

SEMESTER III

CORPORATE ACCOUNTING - I

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF21/3C/CA1
L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To impart knowledge on share capital and underwriting of shares.
2. To study the accounting procedure for the issue and redemption of preference shares.
3. To understand different methods of issue and redemption of Debentures.
4. To introduce the accounting methods for business acquisition and Profits prior to incorporation.
5. To prepare Final accounts of Joint Stock Companies.

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 and Reissue of Shares- Underwriting of Shares. (20 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- Procedures for Redemption. (13 hours)

UNIT III

Accounting for Issue of Debentures - Different methods for Redemption of Debentures (20 hours)

UNIT IV

Acquisition of Business-Purchase Consideration- Goodwill or Capital Reserve- Debtors and Creditors takeover on behalf of vendors-Profits prior to Incorporation. (15 hours)

UNIT V

Final Accounts of Joint Stock Companies as per Revised Schedule III. (22 hours)

RECOMMENDED TEXTBOOKS:

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

RECOMMENDED READING:

1. M.C Shukla, T.S Grewal, and S.C Gupta., Advanced Accounts, Volume II, S.Chand& Company Limited, New Delhi.
2. S.P Jain and K.L Narang. Advanced Accounts, Volume II, Kalyani Publishers, New Delhi.
3. R.L. Gupta and V.K. Gupta, Introductory to Corporate Accounting, Sultan Chand & Sons, New Delhi.
4. Prashanth Athma, N.Rajyalaxmi, Corporate Accounting, Himalaya Publishing House.
5. M.Hanif and A.Mukherjee, Corporate Accounting, Mc Graw Hill.

JOURNALS:

Chartered Accountant - ISSN Number: 0009-188X
Elsevier - ISSN Number: 2213-3933
Journal of Accountancy - ISSN Number: 0951-3574

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.accounting.uda.edu
www.futureaccountants.co
www.icai.com
www.principlesofaccounting.com
www.economist.com/topics/corporateaccounting

MOOC COURSES:

[https://www.coursera.org/learn/financial-accounting-advanced\(Unit I\)](https://www.coursera.org/learn/financial-accounting-advanced(Unit I))

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand the accounting procedure for issue of shares and underwriting.
CO 2	Outline the accounting treatment for issue and redemption of Preference shares.
CO 3	Acquire knowledge on different methods of issue and redemption of debentures.
CO 4	Calculate the Purchase consideration for acquisition of Business and Profits prior to incorporation.
CO 5	Prepare the Final Accounts of Joint stock Companies as per Revised Schedule III.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	2
CO3	3	2	3	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3
AVERAGE	3	2.8	2.6	3	2.8

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
 Problem Solving-Group Discussion
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER III
COST ACCOUNTING

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF21/3C/COA
L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To impart knowledge on basics of cost accounting and the elements of cost sheet.
2. To study the fundamentals and techniques of Material costing.
3. To understand the labour cost and control.
4. To define and study the overhead accounting.
5. To introduce different methods of costing.

COURSE OUTLINE:

UNIT I

Cost Accounting - Meaning, Definition, Objectives - Distinction between Financial & Cost Accounting- Classification of Cost - Elements of Cost Sheet - Reconciliation of Cost and Financial Statements. (15 hours)

UNIT II

Material - Purchase, Receipt & Inspection - Stores - Records - Inventory Control - EOQ - Various Levels of Stock, Pricing of Material Issues. (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. (20 hours)

UNIT V

Methods of Costing - Unit Costing - Process Costing (With Normal Loss and Abnormal Loss A/c) - Activity Based Costing (**Only Theory**). (18 hours)

RECOMMENDED TEXT BOOKS:

1. S.P Jain & K.L Narang, Cost Accounting, Kalyani publishers, New Delhi.
2. T.S Reddy and A Murthy., Cost Accounting, Margham Publications, Chennai.

RECOMMENDED READING:

1. Cost Accounting, A.Murthy and S.Gurusamy, Tata Mc Graw Hill,(2005).350
2. Charles.T.Horngren, George Foster, Srikant.M.Datar, Cost Accounting, Prentice Hall of India Private Limited, New Delhi.
3. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand & Co. - New Delhi.
4. R.S.N Pillai & V Bagavathi, Cost Accounting, Sultan Chand & Co. - New Delhi.
5. S.P Iyengar, Cost Accounting, Sultan Chand & Sons - New Delhi

JOURNALS:

Chartered Accountant - ISSN Number: 0009-188X

Emerald - ISSN Number: 0967-5426

OMICS Journal

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.icaai.org

www.futureaccountants.com

www.iimcal.ac.in

www.accounting-world.com

www.accountingcoach.com

www.economist.com/topics

MOOC COURSES:

[https://onlinecourses.nptel.ac.in/noc21_mg76/preview\(Unit I, IV\)](https://onlinecourses.nptel.ac.in/noc21_mg76/preview(Unit I, IV))

[https://www.coursera.org/projects/introduction-cost-accounting\(Unit I, IV\)](https://www.coursera.org/projects/introduction-cost-accounting(Unit I, IV))

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Acquire knowledge on fundamentals of Cost Accounting, Compare Cost accounting and Financial accounting and prepare cost sheet.
CO 2	Prepare stores ledger Account by adopting different methods of valuing material issues and apply the techniques of level setting and EOQ in material cost.
CO 3	Compute the labour cost, labour remuneration and incentives under different methods of wage payment.
CO 4	Prepare primary and secondary overhead distribution summary and calculate machine hour rate.
CO 5	Understand Unit costing, Process costing and the concept of Activity based costing.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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
 Problem Solving
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A - 5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER III

PRINCIPLES OF INSURANCE

TOTAL HOURS: 60
CREDITS: 3

COURSE CODE: AF21/3C/PRI
L-T-P: 3-1- 0

COURSE OBJECTIVES:

1. To understand the concept and classification of insurance.
2. To impart knowledge on IRDAI.
3. To introduce fire insurance.
4. To study the functions of marine insurance and types of marine policy.
5. To impart knowledge on health insurance, motor insurance and Risk management.

COURSE OUTLINE:

UNIT I

Introduction - Definition - Functions - Principles of Insurance – Importance - Classification - Recent Developments in Insurance Industry in India. (10 hours)

UNIT II

Introduction to IRDAI - Regulatory functions of IRDAI (IRDA Act 1991) - Life Insurance - Principles of Life Insurance - Policies of Life Insurance (Excluding plans)- Whole Life Policies - Endowment Policies - Term Policies - Money Back and Children's Policies -Policy Conditions- Assignment- Nominations - Surrender Values. (15 hours)

UNIT III

Fire Insurance- Principles - Functions- Types of Fire Policies- Policy Conditions. (10 hours)

UNIT IV

Marine Insurance - Principles- Functions- Types of Marine Policies- Policy conditions. (10 hours)

UNIT V

Health Insurance- meaning- Schemes (Excluding Plans) – Motor Insurance – Principles – Types- Policy conditions – procedure – Settlement – Risk management – definition – classification - Benefits. (15 hours)

RECOMMENDED TEXTBOOKS:

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

RECOMMENDED READING:

1. Anand Ganguly, Insurance Management, New Age International Publishers.
2. B.S Bodia, M.C Grag and K.P Singh, Insurance Fundamentals Environment and Procedures.
3. Alka Mittal and S.L.Gupta, Principles of Insurance and Risk Management, Sultan Chand Publications.
4. Nalini Prava Tripathy and Prabir Pal, Insurance Theory and Practice, Prentice Hall of India Private Ltd.
5. George E Rejda and Michael McNamara, Principles of Risk Management and Insurance, Pearson Publication

JOURNALS:

Risk and Insurance - ISSN Number: 1540-6296

Insurance Institute of India

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.businessmanagementideas.com

www.sol.du.ac.in

<https://iedunote.com>

www.eindiainsurance.com

www.kullabs.com

MOOC COURSES:

[https://onlinecourses.swayam2.ac.in/cec21_ge04/preview\(Unit I\)](https://onlinecourses.swayam2.ac.in/cec21_ge04/preview(Unit I))

[https://www.udemy.com/course/fundamentals-of-insurance/\(Unit I, V\)](https://www.udemy.com/course/fundamentals-of-insurance/(Unit I, V))

[https://www.udemy.com/course/life-insurance-annuity-ultimate-buyers-guide/\(Unit II\)](https://www.udemy.com/course/life-insurance-annuity-ultimate-buyers-guide/(Unit II))

[https://www.udemy.com/course/fundamentals-of-insurance-2/\(Unit I\)](https://www.udemy.com/course/fundamentals-of-insurance-2/(Unit I))

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Discuss the principles and recent developments in insurance.
CO 2	Outline regulatory functions of IRDAI.
CO 3	Understand the types of fire policies and the procedure for claim.
CO 4	Explain the premium calculation for different types of marine policies.
CO 5	Identify the policies and procedure of motor insurance, health insurance and understand Risk Management

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER III
PRINCIPLES OF MARKETING

TOTAL HOURS: 60
CREDITS: 3

COURSE CODE: AF21/3C/PRM
L-T-P: 3 -1- 0

COURSE OBJECTIVES:

1. To introduce core concepts of Marketing.
2. To impart knowledge on components of Marketing Mix.
3. To understand the various tools in promotion mix.
4. To study the role of channels of distribution.
5. To familiarize the recent developments in marketing.

COURSE OUTLINE:

UNIT I

Markets - Meaning and definition - Classification of markets – Marketing – definition – Features - Role and importance - Functions of marketing - Definition of Market Segmentation - Bases for segmentation. (10 hours)

UNIT II

Marketing mix – Definition - Components of marketing mix - Product mix – Product Concept, Definition of product - Features of product - Levels of product - Classifications of product - new product development - Product life cycle - Price mix - Meaning of price - Factors influencing price - Factors affecting price decisions - Pricing policies. (15 hours)

UNIT III

Promotion mix-Advertising-Definition of advertising-Steps in advertising process- Advantages and limitations-Types of advertising-Sales promotion-Definition-Objectives- Kinds-Personal Selling-Objectives-Importance-Qualities of good salesman. (15 hours)

UNIT IV

Channels of Distribution - Features - Types - Factors influencing Channel Selection – Middlemen - Classification of Middlemen - Wholesalers - Characteristics and Classifications of Wholesalers - Retailers - Definition - Importance- Types - Services of Retailers. (10 hours)

UNIT V

Recent innovations in Modern Marketing – Service Marketing: Meaning, Characteristics, Service marketing mix, significance – Green marketing: Meaning, significance – Digital marketing: Meaning, Techniques, Advantages, Limitations. (10 hours)

RECOMMENDED TEXTBOOKS:

1. Dr.Rajan Nair and Sanjith Nair, Marketing, Sultan Chand publications
2. Dr.C.B.Gupta and Sanjith Nair, Marketing management, Sultan Chand publications

RECOMMENDED READING:

1. Philip Kotler, Marketing Management, Tata Mr Graw Hill
2. Dr. L. Natarajan, Marketing, Margham Publications
3. Stanton, J.William and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishing Company
4. Philip Kotler, Hermawan Kartajaya and Iwan Setiawan, Marketing 4.0: Moving from Traditional to Digital, Wiley
5. Dr. L. Natarajan, Service marketing, Margham Publications

JOURNALS:

Journal of Marketing - ISSN Number: 1547-7185

Journal of Customer Research - ISSN Number: 0093-5301

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.ama.org

<https://mailchimp.com/marketing-glossary/digital-marketing/>

<https://www.accountingnotes.net/marketing/service-marketing/service-marketing/17625>

<https://www.businessmanagementideas.com/marketing/green-marketing/20101>

www.kotlermarketing.com

MOOC COURSES:

[https://onlinecourses.swayam2.ac.in/nou21_cm01/preview\(All 5 Units\)](https://onlinecourses.swayam2.ac.in/nou21_cm01/preview(All 5 Units))

[https://onlinecourses.swayam2.ac.in/cec21_mg09/preview\(Unit V\)](https://onlinecourses.swayam2.ac.in/cec21_mg09/preview(Unit V))

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Analyse the characteristics and segment market to position the product or services.
CO 2	Discuss the process of developing a new product and various pricing strategies.
CO 3	Outline the importance and impact of various promotion tools like Advertisement, sales promotion and personal selling.
CO 4	Evaluate the various channels of distribution like direct marketing, wholesaler and retailer.
CO 5	Understand meaning of service marketing, digital marketing, green marketing and recent trends in marketing.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	2	3
CO5	2	3	3	3	3
AVERAGE	2.8	2.8	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 Modelling
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No - is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER III

BUSINESS MATHEMATICS AND STATISTICS - I

(ALLIED PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF21/3A/BS1

L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To understand the concepts and operations of Sets.
2. To gain knowledge on Arithmetic and Geometric progression.
3. To study measures of average.
4. To study the technique of correlation.
5. To introduce the concept of regression.

COURSE OUTLINE:

UNIT I: Theory of sets:

Set theory-Definition-Elements and Types of Sets, Operations on sets, Relations and Functions of sets. (20 hours)

UNIT II: Arithmetic and Geometric Progressions:

Definitions - AP and GP-Formulae for nth term and sum to nth terms of AP and GP (**Simple problems only**). (15 hours)

UNIT III: Measures of Central Tendency and Variations:

Calculation of Arithmetic Mean, Median, Mode -Geometric Mean and Harmonic Mean. Methods of Studying Variation -Range, Quartile Deviation, Mean Deviation, Standard Deviation, Calculation of combined Mean and combined Standard Deviation. (25 hours)

UNIT IV: Correlation:

Correlation Analysis- Meaning-Types-Karl Pearson's Coefficient of Correlation-Rank Correlation Coefficient. (20 hours)

UNIT V: Regression:

Regression Analysis-Meaning-Difference between Correlation and Regression, Regression lines and Regression equations. (10 hours)

RECOMMENDED TEXTBOOKS:

1. P.R Vittal, Business Mathematics, Margham Publications, 2015, Chennai.
2. S.P.Gupta, Statistical Methods, Sultan Chand Publications, 2015, Chennai.

RECOMMENDED READING:

1. RSN. Pillai and Bagavathi, Practical Statistics, S Chand publications, 2015 New Delhi.
2. P.A.Navaneethan, Business Maths and Statistics, Jai Publishers,2015, Trichy.
3. D.C Sancheti and V.K.Kapoor, Business Mathematics, Sultan Chand Publications.
4. S.P.Gupta and M.P.Gupta, Business Statistics, Sultan Chand Publications.
5. S.P.Gupta, P.K.Gupta and Man Mohan, Business Statistics and Operations Research, Sultan Chand Publications.

JOURNALS:

International Journal of Mathematics and Statistics - ISSN Number: 0974-7117

Journal of Mathematics and statistics - ISSN Number: 1549-3644

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.hitbullseye.com

www.maths-only-maths.com

www.towardsdatascience.com

www.kullabs.com

www.statisticsbyjim.com

MOOC COURSES:

[https://onlinecourses.nptel.ac.in/noc21_ma74/preview\(Unit I\)](https://onlinecourses.nptel.ac.in/noc21_ma74/preview(Unit I))

[https://onlinecourses.swayam2.ac.in/cec21_mg20/preview\(Unit IV &V\)](https://onlinecourses.swayam2.ac.in/cec21_mg20/preview(Unit IV &V))

[https://onlinecourses.nptel.ac.in/noc21_ma43/preview\(Unit V\)](https://onlinecourses.nptel.ac.in/noc21_ma43/preview(Unit V))

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Demonstrate the relations and verify the functions of sets.
CO 2	Discuss and form number series or sequences.
CO 3	Compute various types of measures of central tendency.
CO 4	Select and apply Karl Pearson and Rank Correlation Coefficient.
CO 5	Discuss the cause and effect impact between variables.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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
 Problem Solving-Group Discussion
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time : 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1,K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2,K3	B - 3/5 x 20 Marks	60		

SEMESTER III
PRACTICAL ACCOUNTING
(Offered to Non Commerce Students)
NON MAJOR ELECTIVE-I

TOTAL HOURS: 30

COURSE CODE: AF21/3N/PRA

CREDITS: 2

COURSE OBJECTIVES:

1. To give a basic understanding on fundamentals of accounting
2. To introduce double entry book keeping.
3. To impart knowledge on preparation of final accounts.

UNIT I

Accounting-Definition-Functions-Advantages and Limitations-Important terms-Accounting Principles -Double Entry Book Keeping-Journal and Ledger-Subsidiary Books-Sales Book-Purchases Book-Sales Returns Book-Purchases Returns Book-Cash book. (15 hours)

UNIT II

Preparation of Trial Balance-Preparation of Final Accounts-Trading Account-Profit and Loss Account-Balance Sheet. (Problems with Simple Adjustments) (15 hours)

RECOMMENDED TEXTBOOKS:

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

RECOMMENDED READING:

1. R L Gupta & M Radhaswamy Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. P.C. Tulsian, Financial Accounting, Pearsons Publications

ONLINE RESOURCES

E-LEARNING RESOURCES:

www.futureaccountants.com

www.iimcal.ac.in

SEMESTER IV COURSE PROFILE

PART	CORE/ALLIED/ ELECTIVE/	TITLE OF THE PAPER	CODE	L	T	P	H	TH	C	CA	SE	MM
III	Core 9	Corporate Accounting - II	AF21/4C/CA2	2	4	0	6	90	4	40	60	100
III	Core 10	Management Accounting	AF21/4C/MAA	2	4	0	6	90	4	40	60	100
III	Core 11	Banking Theory, Law & Practice	AF21/4C/BTP	3	1	0	4	60	3	40	60	100
III	Core 12	Computer Applications in Business (Practicals)	AF21/4C/CAB	1	0	3	4	60	3	40	60	100
III	Allied	Business Mathematics and Statistics – II	AF21/4A/BS2	3	3	0	6	90	5	40	60	100
IV	NME (1c)	E-Commerce	AF21/4N/ECO				2	30	2	-	50	50
IV	Soft Skill	English Department-Professional English for Arts/Commerce/Physical Sciences/Life Sciences					2	30	3	-	50	50
TOTAL CREDITS									24			

SEMESTER IV

CORPORATE ACCOUNTING – II

TOTAL HOURS: 90

CREDITS: 4

COURSE CODE:AF21/4C/CA2

L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To understand the different methods of valuation of Goodwill and Shares.
2. To introduce the accounting for Mergers and Acquisitions.
3. To impart knowledge on Internal Reconstruction and Liquidation accounting.
4. To introduce Final Accounts of Banking Companies.
5. To study the Insurance Company Accounts.

COURSE OUTLINE:

UNIT I

Valuation of Goodwill and Shares (AS26) - Goodwill- Method of Valuing Goodwill- Valuation of Shares- Net Asset method- Yield method- Accounting Standards- Meaning & Significance – An Introduction to IND AS. (15 hours)

UNIT II

Accounting for Mergers and Acquisitions- Purchase Consideration - Methods of Calculation- AS14-Accounting Treatment in the Books of Purchasing Company - Inter Company Owings (**Inter Company holdings and scheme of External Reconstruction excluded**). (20 hours)

UNIT III

Alteration of Share Capital- Internal Reconstruction (Capital Reduction) - (**Scheme for Internal Reconstruction excluded**)

Liquidation Accounting- Liquidator's remuneration- Liquidator's Final Statement of Account (**Statement of Affairs and Deficiency account excluded**). (20 hours)

UNIT IV

Accounting for Banking Companies - Preparation of Profit and loss account and Balance Sheet (As per RBI regulations). (20 hours)

UNIT V

Insurance Company Accounts - Revenue Account (**General Insurance only**) - Determination of Profit- Preparation of Balance Sheet (as per IRDAI Regulations). (15 hours)

RECOMMENDED TEXTBOOKS:

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

RECOMMENDED READING:

1. M.C Shukla, T. S Grewal, and S.C Gupta., Advanced Accounts, Volume II, S.Chand& Company Limited, New Delhi.
2. S.P Jain and K.L Narang., Advanced Accounts, Volume II, Kalyani publishers, New Delhi.
3. Rishikesh M.Chakraborti, Advanced Accountancy, Oxford University Press, New Delhi.
4. M.Hanif and A.Mukherjee, Corporate Accounting, Mc Graw Hill.
5. Prashanta Athma and N.Rajyalaxmi, Corporate Accounting, Himalaya Publishing House.

JOURNALS:

Chartered Accountant - ISSN Number: 0009-188X
Elsevier - ISSN Number: 2213-3933
Journal of Accountancy - ISSN Number: 0951-3574

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.accounting.uda.edu
www.futureaccountants.co
www.icai.com
www.principlesofaccounting.com
www.economist.com/topics/corporateaccounting

MOOC COURSES:

<https://www.edx.org/professional-certificate/nyif-mergers-and-acquisitions?index=product&queryID=3e6ddc956b318f1851c99446fc09f0c9&position=1>
(Unit II)
[https://www.coursera.org/learn/mergers-and-acquisitions\(Unit II\)](https://www.coursera.org/learn/mergers-and-acquisitions(Unit II))
[https://www.coursera.org/learn/advanced-financial-reporting\(Unit I, II\)](https://www.coursera.org/learn/advanced-financial-reporting(Unit I, II))
[https://www.coursera.org/learn/accounting\(Unit I\)](https://www.coursera.org/learn/accounting(Unit I))

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Determine the valuation of Goodwill and Shares as per AS26 and understand the basics of IND AS.
CO 2	Acquire knowledge on accounting treatment for Mergers and Acquisition as per AS 14.
CO 3	Understand capital reduction and prepare Liquidator's Final statement of Accounts.
CO 4	Apply RBI regulations in preparation of Final Accounts of Banking Companies in India.
CO 5	Apply IRDAI regulations in preparation of Revenue account of General Insurance Companies.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	2
CO4	3	3	3	3	2
CO5	3	3	3	3	3
AVERAGE	3	3	2.8	3	2.6

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

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER IV

MANAGEMENT ACCOUNTING

TOTAL HOURS: 90
CREDITS:4

COURSE CODE: AF21/4C/MAA
L-T-P: 2-4-0

COURSE OBJECTIVES

1. To impart knowledge on basics of Management Accounting and Analysis of Financial Statements.
2. To understand the Ratio Analysis.
3. To introduce the cash flow statement.
4. To describe and study the techniques of Budgeting and Budgetary control.
5. To Study the marginal costing techniques.

COURSE OUTLINE:

UNIT I

Management Accounting - Definition- Scope and Objectives - Financial and Management Accounting-Cost and Management Accounting- Analysis of Financial Statements - Nature - Types of Financial Analysis - Techniques of Financial Analysis - Comparative Statements, Common Size Statement and Trend Percentages. (15 hours)

UNIT II

Ratio Analysis -Meaning - Classification - Utility - Limitations of Ratio Analysis - Profitability Ratios - Turnover Ratios or Activity Ratios - Solvency or Financial Ratios. (18 hours)

UNIT III

Cash Flow statement – Meaning – objectives – advantages – limitations – meaning of cash and cash equivalents – classification of cash flows – construction of cash flow statement as per AS – 3. (17 hours)

UNIT IV

Budgetary Control - meaning- estimates, forecasts and budgets - objectives, advantages and limitations of budgetary control - preparation of different types of budgets (**excluding Capital Budgeting**). (20 hours)

UNIT V

Marginal Costing – Definition – Features and Limitations – Marginal Costing and Absorption Costing – Cost Volume Profit Analysis - Break Even Analysis – Applications of Marginal Costing - Key Factor or Limiting Factor – Make or Buy Decision – Product Mix or Sales Mix Decision. (20 hours)

RECOMMENDED TEXTBOOKS:

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

RECOMMENDED READING:

1. N.P Srinivasan, Management Accounting, Sterling Publishers Private Limited, Bangalore.
2. Dr. S.N Maheshwari, Elements of Management Accounting, Sultan Chand & sons, New Delhi.
3. A.Murthy and S Gurusamy, Management Accounting Theory And Practice, Vijay Nicole Imprints Private Limited, Chennai.
4. Dr.R.Ramachandran and Dr.R.Srinivasan, Management Accounting, Sriram Publications, Trichy.
5. S.P.Iyengar, Cost and Management Accounting, Sultan Chand & sons, New Delhi.

JOURNALS:

Management Accountant - ISSN Number: 0972-3528

Management Review

OMICS Journal - ISSN Number: 2168-9601

Journal of Management accountant research

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.finance.best4sites.net

www.iimcal.ac.in

www.futureaccountants.com

www.icai.org

www.icmai.in

MOOC COURSES:

[https://onlinecourses.nptel.ac.in/noc21_mg75/preview\(Unit II,III\)](https://onlinecourses.nptel.ac.in/noc21_mg75/preview(Unit II,III))

[https://onlinecourses.swayam2.ac.in/nou21_cm07/preview\(Unit IV\)](https://onlinecourses.swayam2.ac.in/nou21_cm07/preview(Unit IV))

[https://www.coursera.org/learn/uva-darden-managerial-accounting\(Unit I, V\)](https://www.coursera.org/learn/uva-darden-managerial-accounting(Unit I, V))

[https://onlinecourses.swayam2.ac.in/cec21_cm01/preview\(Unit I,IV,V\)](https://onlinecourses.swayam2.ac.in/cec21_cm01/preview(Unit I,IV,V))

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Acquire Knowledge on fundamentals of Management Accounting and prepare the comparative, common size statements and calculate trend percentages.
CO 2	Compute, Analyse and interpret the Profitability, Financial and Turnover Ratios.
CO 3	Construct the Cash flow Statement as per AS-3.
CO 4	Draw up different types of Budgets – sales, production, cash, materials.
CO 5	Apply Marginal costing techniques in key factor, Make or Buy decisions and product or sales mix decisions.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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
 Problem Solving-Group Discussion
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER IV

BANKING THEORY, LAW & PRACTICE

TOTAL HOURS: 60
CREDITS: 3

COURSE CODE: AF21/4C/BTP
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To gain knowledge on banking and financial system in India.
2. To introduce Central bank and commercial banks.
3. To impart knowledge on negotiable instruments
4. To understand the customer relationship with banker.
5. To create awareness about lending principles of banks

COURSE OUTLINE:

UNIT I

Banking - Introduction - Definition - Types of Banks - Functions of Banks- Banking system in India. (8 hours)

UNIT II

Central Banking – Reserve Bank of India – Functions of RBI- Commercial Banks-Functions of Commercial Banks. (15 hours)

UNIT III

Negotiable instruments- Introduction - Features - Promissory note, Bill of exchange, Cheques-Features of Cheque - Crossing of Cheques – Payment and Collection of Cheques - Difference between a Cheque and Bill of Exchange - Difference between Cheque and Promissory notes - Endorsements – Kinds of Endorsements. (15 hours)

UNIT IV

Opening of a Bank Account - Relationship between banker and customer - Rights of a Banker: Set off, Lien, Appropriation - Clayton's Case - Obligation of a Banker - Garnishee Order - Facility of nomination - Closing of bank account- Customer Grievance and Redressal. (12 hours)

UNIT V

Principles of lending - Types of loans –Significance of liquidity in banks – Investment in security. (10 hours)

RECOMMENDED TEXTBOOKS:

1. Sundaram and Varshney, Banking Law Theory and Practices, Sultan Chand Publications, New Delhi.
2. Dr.S. Gurusamy Banking Theory and law Practice, Vijay Nichole Imprints (P) ltd, Chennai.

RECOMMENDED READING:

1. B Santhanam, Banking and Financial systems, Margham Publications.
2. R.Rameshwaran and S Natarajan Indian Banking, Sultan Chand and Co ltd, New Delhi.
3. C.Jeevanandam, Banking law and Practice, Sultan Chand Publications, New Delhi.
4. E.Gordon and K.Natarajan, Banking Law Theory and Practices, Himalaya Publishing House.
5. R.Rajesh, T.Sivagnanasithi, Banking Law Theory and Practices, The MacGraw Hill companies.

JOURNALS:

International journal of Banking, Accounting and Finance - ISSN Number: 1755-3830
Journal of Banking and Finance - ISSN Number: 0378-4266

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.civildaily.com
www.smartasset.com
www.economicdiscussion.com
www.indianmoney.com
www.bankbazaar.com

MOOC COURSES:

[https://onlinecourses.swayam2.ac.in/cec21_ge04/preview\(Unit I, III &V\)](https://onlinecourses.swayam2.ac.in/cec21_ge04/preview(Unit I, III &V))
[https://www.udemy.com/course/basics-of-banking-in-india/\(Unit II\)](https://www.udemy.com/course/basics-of-banking-in-india/(Unit II))

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Describe various types and functions of banking system in India.
CO 2	Understand the functions of RBI and commercial banks.
CO 3	Discuss the nature and uses of kinds of negotiable instruments.
CO 4	Acquire knowledge on rights and obligations of banker and customer.
CO 5	Understand the significance of liquidity and investment in security.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	3	3
CO2	3	3	3	3	2
CO3	3	3	3	3	2
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	2.8	3	2.6

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

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER IV
COMPUTER APPLICATIONS IN BUSINESS (PRACTICALS)

TOTAL HOURS: 60

COURSE CODE: AF21/4C/CAB

CREDITS: 3

L-T-P: 1-0-3

COURSE OBJECTIVES:

1. To impart knowledge on fundamentals of computer.
2. To introduce MS Word and Power point application.
3. To acquaint knowledge on basic operations in MS Excel.
4. To learn the advanced functions in MS Excel
5. To introduce Accounting package Tally

COURSE OUTLINE:

UNIT I

Introduction to computers- Classification of computer system -Areas of computer Applications- Number Conversion. Components of computer-Memory and Control units- Input Output Devices. (6 hours)

UNIT II

MS Word- Creating Word Document-Editing a document- Text Formatting-Working with Tables-Mail Merge
MS Power Point-Preparing power point presentations. (12 hours)

UNIT III

MS Excel -Basic Operations- working with worksheets - formatting - Creating Tables - Creating Graphs. (8 hours)

UNIT IV

Advanced Excel – What if analysis – Goal Seek – Pivot table – Logical function – Text function – Look up and Reference function – Statistical function – Financial function. (10 hours)

UNIT V

Accounting package Tally – company creation - Ledger Creation - Voucher creation - Accounting and Inventory-Reports. (24 hours)

RECOMMENDED TEXTBOOKS:

1. Anantha Seshasayee&Seshasayee, Computer Applications in business and management, Margham publications
2. S Palanivel, Tally, Margham Publications

RECOMMENDED READING:

1. Dr.R. Parameswaran, Computer applications in business , Sultan Chand publications
2. Hem Chand Jain, H.N. Tiwari, Basics of computer applications in business, Taxmann Publications
3. Sunil Malhotra, T D Malhotra, Computer Applications in Business, Kalyani Publishers
4. Dr.R.G Saha, Computer Applications in Business, Himalaya publishing House
5. Dr.PRizwan Ahmed, Computer applications in business with Tally, Margham Publications

JOURNALS:

International Journal of Computer science and Business Informatics - ISSN Number: 1694-2507

Journal of computer application - ISSN Number: 2250-1797

ONLINE RESOURCES**E-LEARNING RESOURCES:**

<https://www.tutorialspoint.com>

<https://www.lynda.com/PowerPoint-training-tutorials/285-0.html>

<https://www.auditexcel.co.za/article/other-tools-in-excel/>

<https://www.excelchamps.com>

www.tallysolutions.com

MOOC COURSES:

https://onlinecourses.swayam2.ac.in/nou21_cm02/preview (Unit I, II, III & IV)

<https://www.udemy.com/share/101u5e/> (Unit V)

CO Number	CO Statement
CO 1	Understand the various generations of computer and uses of various input and output devices.
CO 2	Prepare academic and professional word documents and mail merge. Create presentations with animations and transition effects.
CO 3	Understand the basic operations like formatting data in spread sheet.
CO 4	Utilise the advanced function in MS Excel and create Pivot table.
CO 5	Prepare financial statements of a Company using Tally.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	3	2	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.8	3	3	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)
Flipped Learning/Blended Classroom-E Content, Videos
Problem Solving-Group Discussion
Quiz-Seminar
Peer Learning

QUESTION PAPER PATTERN

PRACTICAL EXAMINATION WILL BE CONDUCTED BY EXTERNAL AND INTERNAL EXAMINERS

SEMESTER IV

BUSINESS MATHEMATICS AND STATISTICS- II

(ALLIED PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF21/4A/BS2

L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To provide knowledge on concept of matrices.
2. To study the various methods on computation of interest and profit & loss.
3. To impart knowledge on construction of index numbers.
4. To understand the concept of trend analysis.
5. To introduce the concept of interpolation and extrapolation.

COURSE OUTLINE:

UNIT I: Matrices and determinants

Definition of matrix-Types of matrices-Algebra of matrices-Adjoint of Matrix-Finding inverse of a matrix by using Adjoint Matrix-Properties of determinants (**without proof**), Calculation of values of determinants up to third order. (20 hours)

UNIT II: Compound Interest and Profit & Loss

Simple and Compound Interest- Profit & Loss – Understanding Selling price – Cost price – Marked price – Discounts – Profit & Loss problems (Simple problems only). (15 hours)

UNIT III: Index Numbers

Importance-Construction of index numbers-Weighted and unweighted indices-Laspeyer's, Paasche, Marshal Edgeworth and Fisher's Method -Testing of Index numbers Formulae. (20 hours)

UNIT IV: Time Series

Meaning-Uses-Components of Time Series-Methods of estimating trend by Method of Least Squares-Method of Moving Averages-Calculation of Seasonal Indices by Simple Average Method. (20 hours)

UNIT V: Interpolation and Extrapolation

Definition-Binomial Expansion Method-Newton's Advancing Difference Method-Lagrange Method of Interpolation. (15 hours)

RECOMMENDED TEXTBOOKS:

1. S P Gupta, Statistical Methods, 2015 Sultan Chand Publications Delhi.
2. P R Vittal, Business Mathematics and Statistics, 2015, Margham Publications Chennai

RECOMMENDED READING:

1. RSN. Pillai and Bagavathi, Practical Statistics, S Chand publications, 2015 New Delhi.
2. P.A.Navaneethan, Business Maths and Statistics, Jai Publishers,2015, Trichy.
3. D.C Sancheti and V.K.Kapoor, Business Mathematics, Sultan Chand Publications.
4. S.P.Gupta and M.P.Gupta, Business Statistics, Sultan Chand Publications.
5. S.P.Gupta, P.K.Gupta and Man Mohan, Business Statistics and Operations Research, Sultan Chand Publications.

JOURNALS:

International Journal of Mathematics and Statistics - ISSN Number: 0974-7117

Journal of Mathematics and statistics - ISSN Number: 1549-3644

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.hitbullseye.com

www.maths-only-maths.com

www.towardsdatascience.com

www.kullabs.com

www.statisticsbyjim.com

MOOC COURSES:

<https://www.udemy.com/course/introduction-to-matrices-n/> (Unit I)

<https://www.udemy.com/course/compound-interest/> (Unit II)

<https://www.udemy.com/course/principles-of-simple-interest/> (Unit II)

<https://www.udemy.com/course/learn-simple-interest-principles/> (Unit II)

<https://www.udemy.com/course/index-numbers-in-business-mathematics-statistics/> (Unit III)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Describe the matrix operations.
CO 2	Select and apply Simple Interest, Compound Interest and Profit & Loss.
CO 3	Construct the index numbers.
CO 4	Understand time series and compute the trend analysis.
CO 5	Calculate interpolation using Newton's and Lagrange methods.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER IV

E-COMMERCE

(Offered To Non Commerce Students)

NON MAJOR ELECTIVE-II

TOTAL HOURS: 30

COURSE CODE: AF21/4N/ECO

CREDITS: 2

OBJECTIVES:

- To provide an overview of the fundamental concepts of online marketing.
- To study the emergence of internet.
- To gain knowledge of E-commerce applications.

COURSE OUTLINE:

UNIT I

Introduction - Meaning and Concept of E-commerce - History of E-commerce -Traditional Commerce and E-commerce - Advantages and Disadvantages of E-commerce - Emergence of Internet - Risk of E-commerce. (15 hours)

UNIT II

E-commerce opportunities for Industries -Types of E-commerce -Business to Consumer (B2C) - Consumer to Consumer (C2C) Business to Business (B2B) - E-commerce marketing techniques. (15 hours)

RECOMMENDED READING:

1. Jeffrey, Introduction to E-commerce, Tata- Mcgraw hill publications.
2. Joseph.P.T, E commerce, Prentice hall, India.
3. Kamlesh K.Bajaj and Debjani Nag, E-commerce- the cutting edge of Business, Tata McGrawHill Publications, 2008.

SEMESTER V

COURSE PROFILE

PART	CORE/ALLIED/ ELECTIVE/	TITLE OF THE PAPER	CODE	L	T	P	H	TH	C	C A	SE	MM
III	Core 13	Income Tax – I	AF21/5C/IT1	2	4	0	6	90	4	40	60	100
III	Core 14	Financial Markets	AF21/5C/FIM	3	3	0	6	90	4	40	60	100
III	Core 15	Financial Management	AF21/5C/FMG	3	3	0	6	90	4	40	60	100
III	Elective I	Auditing	AF21/5E/AUD	4	2	0	6	90	5	40	60	100
III	Elective II	Business Environment	AF21/5E/BUE	4	2	0	6	90	5	40	60	100
TOTAL CREDITS									22			

OPTIONAL EXTRA CREDITS

OPTIONAL EXTRA CREDITS												
IV	Extra Credits	Self-Study (Semester V) – Company Law	AF21/5SS/COL	-	-	-	-	-	2	-	100	100
		Internship (Summer Vacation after IV Semester)	AF21/5I/INT	-	-	14 days		-	1	-	-	-

SEMESTER V
INCOME TAX - I

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF21/5C/IT1
L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To introduce the Income Tax Act, 1961
2. To understand various provisions for computing Income from salary.
3. To impart knowledge on provisions to determine Income from house property.
4. To study various provisions for computing Income from business or profession.
5. To comprehend provisions to compute Income from capital gains.

COURSE OUTLINE:

UNIT I

Income Tax Act 1961 – Basic Concepts and Definitions – Income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income - Incomes exempted from Tax – Residential Status – Incidence of Tax. (20 hours)

UNIT II

Income from Salaries – Scope of Salary Income – Allowances – Valuation of Perquisites – Relevant deductions from Salary Income. (22 hours)

UNIT III

Income from House Property – Computation of Annual Value – Relevant Deductions (10 hours)

UNIT IV

Income from Business or Profession – Admissible Deductions – Deemed Income – Valuation of Stock. (23 hours)

UNIT V

Income from Capital Gains – Short Term & Long Term Capital Gains – Exemptions. (15 hours)

RECOMMENDED TEXTBOOKS:

1. Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi.
2. V.P.Gaur and D.B Narang, Income Tax Law and Practice, Kalyani Publishers.

RECOMMENDED READING:

1. T.S.Reddy&Y.Hari Prasad Reddy, Income Tax Theory, law and Practice, Margham Publication
2. Dr H C Mehrotra&Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications
3. Ghandra Mahesh &Shukla D C, Income Tax Law and Practice, Pragati Publications
4. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & sons Publications
5. Prasad & Bhagwati, Income Tax Law and Practice, Willey publications

JOURNALS:

Journal of taxation and regulatory framework
Journal of Indian Taxation - ISSN Number: 2395-2571

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.incometaxindia.gov.in
www.taxmann.com
www.indiacode.nic
www.incometaxmanagement.com
www.taxguru.in
www.icmai.in

MOOC COURSES:

https://onlinecourses.swayam2.ac.in/cec21_cm04/preview(All 5 Units)

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Determine the residential status of various persons and incidence of tax
CO 2	Understand the computation of various allowances and perquisites and determine taxable salary income.
CO 3	Apply provisions to compute taxable income from let out and self-occupied house property.
CO 4	Compute taxable income from business or profession by giving relevant deductions.
CO 5	Determine Taxable Gain on transfer of long term and short term Capital Assets.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	2
CO2	3	3	3	3	3
CO3	3	3	2	3	2
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	2.8	3	2.6

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

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A - 5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER V
FINANCIAL MARKETS

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF21/5C/FIM
L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To understand the functions and components of Indian financial system.
2. To impart knowledge on the features and instruments of money market.
3. To study the significance and types of capital market instruments.
4. To introduce the functioning of primary market.
5. To elicit knowledge on services of secondary market.

COURSE OUTLINE:

UNIT I

Financial system -Functions of the financial system- Structure of a financial system- Significance- Components of financial system- Weakness of Indian Financial system.

(15 hours)

UNIT II

Money Market: Features- objectives – Money Market Instruments – Treasury bills, Commercial Bills, Certificate of Deposits – Deficiencies of Indian Money Market. (15 hours)

UNIT III

Capital Market: Introduction- Meaning – Significance of Capital Market – Capital Market Instruments – Equity shares, Preference shares, sweat equity shares, non – voting shares, Debentures –Capital Market Vs Money Market – E Trading of securities market– Procedure for Demating.

(20 hours)

UNIT IV

Primary market: Meaning – Functions – Methods of Floating new issues – Instruments of Issue -Role of Intermediaries.

(15 hours)

UNIT V

Secondary Market: Meaning – Significance – Functions & Scope of Secondary Market – Stock Exchange Definition – Services rendered – Regulation of Stock Exchange – Listing of Securities – Benefits – obligations – SEBI – Features – Functions – Powers- SEBI guidelines-OTCEI-NSE-BSE-Depository system.

(25 hours)

RECOMMENDED TEXTBOOKS:

1. Gordan & Natarajan, Financial Market and Services, Himalaya Publishing House. Mumbai.
2. P N Varshney & D K Mittal Indian Financial system, Sultan Chand & Sons, New Delhi.

RECOMMENDED READING:

1. Dr. S. Gurusamy, Financial Markets and Institutions, Tata McGraw Hill Education Private Limited, New Delhi.
2. Nalini prava M .Tripathy, Financial Services, PHI Learning Pvt Ltd.
3. B.Santhanam , Financial Services, Margham Publishers, Chennai.
4. L.M.Bhole, Jitendra Mahakud, Financial Institutions and Markets, Tata McGraw Hill Education Private Limited, New Delhi.
5. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning Pvt Ltd.
6. Frederic S.Mishkin, Stanley G.Eakins, Tulsi Jayakumar and P.K.Pattnaik, Financial Markets and Institutions, Person Publications.

JOURNALS:

International Journal of Financial Markets and Derivatives - ISSN Number: 1756-7130
Emerald

Journal of Financial Markets - ISSN Number: 1386-4181

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.yahoofinance.com

www.moneycontrol.com

www.investopedia.com

www.bseindia.com

www.nseindia.com

MOOC COURSES:

<https://www.udemy.com/course/an-introduction-to-financial-markets-on-wall-street/> (Unit I)

<https://www.udemy.com/course/financial-markets-capital-market-in-india-for-beginners/>
(Unit I, II, III)

<https://www.udemy.com/course/capital-market-road-map/>(Unit III)

<https://www.udemy.com/course/complete-study-of-capital-markets/>(Unit IV,V)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand the concepts and structure of Financial system.
CO 2	Identify and Describe various Money market instruments.
CO 3	Describe the various capital market instruments and e-trading of securities.
CO 4	Outline the players of Primary market.
CO 5	Discuss the functions of Secondary market and SEBI.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A - 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER V

FINANCIAL MANAGEMENT

TOTAL HOURS: 90

COURSE CODE: AF21/5C/FMG

CREDITS: 4

L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To understand the fundamentals of financial decision making and the role of Finance Manager.
2. To impart knowledge on various sources of finance.
3. To understand the cost of capital in a wider perspective.
4. To elicit knowledge on the theories of capital structure.
5. To introduce operating, financial and combined leverage.

COURSE OUTLINE:

UNIT I

Finance – Meaning – Scope and Objectives – Profit Maximization Vs. Wealth Maximization- Traditional and Emerging role of Financial Managers - Financial Decision Making in Organizations - Risk and Return – Time Value of Money (Simple Problems Only).
(15 hours)

UNIT II

Sources of Finance – Long term and Short term Sources of Finance – Capitalization – Over and Under Capitalization.
(15 hours)

UNIT III

Cost of Capital – Cost of Debt – Cost of Preference share capital – Cost of Equity Capital – Cost of Retained Earnings - Overall Cost of Capital – Computation of Cost of Capital.
(Simple problems only) (22 hours)

UNIT IV

Capital Structure – Factors influencing Capital Structure – Optimal Capital Structure – Designing an optimal capital structure for the firm – Theories of Capital Structure. **(Simple problems only)** (23 hours)

UNIT V

Leverage – Operating – Financial and Combined – EBIT-EPS Analysis – Indifference Point.
(15 Hours)

RECOMMENDED TEXTBOOKS:

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi.
2. A.Murthy, Financial Management, Margham Publications, Chennai.

RECOMMENDED READING:

1. I.M Pandey, Financial Management, Vikas Publications, New Delhi.
2. S.N Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
4. Brigham and Ehrhardt, Financial Management Theory and Practice, Cengage Learning.
5. Dr.R.P.Rustagi, Basic Financial Management, Sultan Chand & Sons, New Delhi

JOURNALS:

Indian Journal of Finance - ISSN Number: 0973-8711

Vikalpa

Finance India - ISSN Number: 0970-3772

Indian Journal of Finance and Research - ISSN Number: 0975-6477

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.yahoofinance.com

www.moneycontrol.com

www.investopedia.com

www.bseindia.com

www.nseindia.com

MOOC COURSES:

[https://onlinecourses.nptel.ac.in/noc21_mg93/preview\(Unit I,III,IV\)](https://onlinecourses.nptel.ac.in/noc21_mg93/preview(Unit I,III,IV))

[https://www.coursera.org/learn/wharton-finance?specialization=wharton-business-foundations\(Unit I\)](https://www.coursera.org/learn/wharton-finance?specialization=wharton-business-foundations(Unit I))

[https://www.coursera.org/specializations/financial-management\(Unit I\)](https://www.coursera.org/specializations/financial-management(Unit I))

[https://www.coursera.org/learn/financial-accounting-advanced\(Unit II\)](https://www.coursera.org/learn/financial-accounting-advanced(Unit II))

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Formulate financial decisions considering Risk and Return.
CO 2	Identify and discuss the long term and short term sources of finance.
CO 3	Compute the cost of debt, Equity, Preference share, retained earnings and Overall Cost of Capital.
CO 4	Design an optimal capital structure for the firm.
CO 5	Apply the concept of leverage in financial decision making.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	2	3	2
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	2	3	3	3
AVERAGE	3	2.8	2.6	3	2.8

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
 Problem Solving-Group Discussion
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A - 5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER V

AUDITING

(ELECTIVE PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF21/5E/AUD

L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To understand the concept of auditing and audit programme.
2. To acquaint knowledge on vouching and internal check.
3. To study the verification of assets and liabilities.
4. To elicit knowledge on appointment of auditor.
5. To enhance the knowledge on preparation of audit report and EDP

COURSE OUTLINE:

UNIT I

Auditing –meaning –definition, objectives, types of Audit –Audit programme –meaning, objectives, advantages & disadvantages –Audit planning – Working papers – Audit Evidence. (20 hours)

UNIT II

Vouching – Audit of cash transactions – vouching of cash receipts and cash payments- Audit of trading transactions (Excluding vouching of impersonal ledger) - Internal check - Difference between internal control & internal audit. (20 hours)

UNIT III

Verification and valuation of assets and liabilities - verification of inventories & investments. (20 hours)

UNIT IV

Appointment- qualification – removal –Rights, duties & liabilities of auditors under the Companies Act, 2013. (15 hours)

UNIT V

Audit report – characteristics – types of report – Introduction to specialized audits – Points to be considered while auditing hotels, educational institutions and hospitals - Auditing in EDP Environment – Information system audit – Meaning and Need -Benefits of auditing in digital world – Use of data analytics in auditing – Introduction to UDIN and DSC - NFRA - Meaning and Duties of NFRA. (15 hours)

RECOMMENDED TEXTBOOKS:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand Publications, New Delhi.
2. B N Tandon, Sudharsanam and S Sundahrababu, Practical Auditing, Sultan Chand Publications, New Delhi.

RECOMMENDED READING:

1. Dr L N Natarajan Practical Auditing, MarghamPublicatios.
2. Kowal Gupta, Contemporary Auditing, Mc Graw Hill, New Delhi.
3. V.H.Kishnadwala, N.H.Kishnadwala and M.V.Shetty, Auditing-Principles and Practice, Sultan Chand Publications, New Delhi.
4. Viji Chandran and Spandana Priya C.S, Principles and Practice of Auditing, Vikas Publishing House.
5. S.K.Basu, Fundamentals of Auditing, Pearson Publications.

JOURNALS:

International Journal of Auditing - ISSN Number: 1099-1123

ICAEW

Elsevier - ISSN Number: 1061-9518

ONLINE RESOURCES**E-LEARNING RESOURCES:**

<https://searchcompliance.techtargget.com>

www.search.du.ac.in

www.corporatefinanceinstitute.com

www.letslearnaccounting.com

www.caclubindia.com

<https://www.aicpa.org/content/dam/aicpa/interestareas/frc/assuranceadvisoryservices/downloadabledocuments/the-data-driven-audit.pdf>

<https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles/data-analytics.html>

<https://nfra.gov.in/about-us>

<https://resource.cdn.icai.org/48514bos30870-sm-cp6.pdf>

MOOC COURSES:

<https://www.udemy.com/course/fundamentals-of-audit/> (Unit I)

<https://www.udemy.com/course/fundamentals-of-audit/> (Unit II)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Outline the audit objectives, audit planning, and audit programme
CO 2	Describe vouching, internal check and compare the internal control and internal audit.
CO 3	Understand the methods of valuation of assets, liabilities and inventories.

CO 4	Analyse the provisions for appointment, rights, duties and liabilities of auditor.
CO 5	Prepare audit report and acquire knowledge on auditing in EDP environment

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER V

BUSINESS ENVIRONMENT

(ELECTIVE PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF21/5E/BUE

L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To introduce the concept of Business environment
2. To impart knowledge on economic environment and political environment
3. To elicit knowledge on globalization and MNC's
4. To define and study the socio cultural environment and Corporate Social Responsibility
5. To highlight the significance of Technology in Business environment

COURSE OUTLINE:

UNIT I

Business Environment – Concept – Nature - Types of environment - internal, external -micro and macro environment – environmental analysis and strategic management-process of strategic management – forecasting- SWOC Analysis. (23 hours)

UNIT II

Economic Environment: Economic system – Economic parameters -Economic policy – New Industrial Policy
Political environment: Functions of the State – Economic role of the State (17 hours)

UNIT III

Liberalization, Globalization and Privatization of Indian economy – MNC's – Meaning – Significance - Role of MNC's in India – Introduction to FDI – Meaning – Role of FDI in economic development of India. (20 hours)

UNIT IV

Socio Cultural Environment: Nature and impact of culture on business – Corporate Social responsibility– Social audit - Business Ethics – Need – Factors governing Business Ethics. (15 hours)

UNIT V

Natural and technological environment: Innovation –Technological leadership and followership -sources of technological dynamics, impact of technology on globalization– Clean technology – Meaning – Need - Clean energy and reduction of carbon foot print – Meaning – Need. (15 hours)

RECOMMENDED TEXTBOOKS:

1. Francis Cherunilam, Business Environment- Himalaya Publishing House , New Delhi.
2. C B Gupta, Business Environment, S.Chand& Sons, New Delhi.

RECOMMENDED READING:

1. K Aswathappa Essentials of Business Environment, Himalaya Publishing House, New Delhi.
2. Dr.C D Balaji, Business Environment, Margham Publications.
3. Dr.P.K.Ghosh, Business Environment, S.Chand& Sons, New Delhi.
4. A.C.Fernando, Business Environment, Person.
5. Faisal Ahmed and M.AbsarAlam, Business Environment Indian and Global perspective, PHI .
6. Nithi Bhasin, Foreign Direct Investment (FDI) in India: Policies, Conditions & Procedures, New Century Publications
7. Allan Johansson, Clean Technology, Lewis Publishers
8. Peter J Cook, Clean Energy, Climate and Carbon, CISRO Publishing

JOURNALS:

International Journal of Business Environment - ISSN Number: 1740-0597
Elsevier Journal - ISSN Number: 1090-9516

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.icsi.edu

www.ceres.org

www.unglobalcompact.org

www.worldbank.org

www.hbr.org

MOOC COURSES:

https://onlinecourses.nptel.ac.in/noc21_mg98/preview (Unit III)

https://onlinecourses.nptel.ac.in/noc21_mg54/preview (Unit IV)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Explain the types of Business environment and environmental analysis.
CO 2	Discuss the Economic environment, New Industrial Policy and Role of State
CO 3	Describe the impact of LPG and MNC's
CO 4	Identify and analyse the socio-cultural factors on development of Economy and Business.
CO 5	Utilise innovative technological practices in Business to cope up with globalisation.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	2	3	3	2	3
CO5	3	3	3	3	3
AVERAGE	2.8	3	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
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER VI

COURSE PROFILE

PART	CORE/ALLIED/ ELECTIVE/	TITLE OF THE PAPER	CODE	L	T	P	H	TH	C	C A	SE	MM
III	Core 16	Income Tax – II	AF21/6C/IT2	2	4	0	6	90	4	40	60	100
III	Core 17	Financial Services	AF21/6C/FIS	3	3	0	6	90	4	40	60	100
III	Core 18	Advanced Financial Management	AF21/6C/AFM	3	3	0	6	90	4	40	60	100
III	Core 19	Research Methodology	AF21/6C/REM	3	3	0	6	90	4	40	60	100
III	Elective III	Entrepreneurial Development	AF21/6E/END	4	2	0	6	90	5	40	60	100
TOTAL CREDITS									21			

SEMESTER VI

INCOME TAX – II

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF21/6C/IT2
L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To understand provisions for computing income from other sources.
2. To impart knowledge on determining Tax Liability of an individual.
3. To study tax provisions relating to firms / LLP.
4. To understand the procedure for determining tax liability of a company.
5. To introduce provisions relating to TDS, Advance Tax and Refund of tax.

COURSE OUTLINE:

UNIT I

Income from Other Sources – Deductions in Computing Income under this Head – Clubbing of Income – Set off and carry forward of losses. (15 hours)

UNIT II

Deductions from Gross Total Income – Deductions in respect of certain payments – Deductions in respect of certain incomes –Assessment of Individuals Incomes. (25 hours)

UNIT III

Assessment of firms – LLP - Scheme of Taxation of firms – Computation of Income and Tax Liability of firms – Computation of Total Income of Partners. (15 hours)

UNIT IV

Assessment of Companies – Computation of Gross Total Income of a Company – Special Provisions regarding losses relating to companies only –Deductions out of Gross Total Income of a company. (15 hours)

UNIT V

Meaning of Permanent Account Number, Return of Income, TDS, Advance Tax, Rates of Taxation - Return of Income – Procedure for Assessment – Types of Assessment – Refund of taxes – E-Filing – E-Assessment. (20 hours)

RECOMMENDED TEXTBOOKS:

1. Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi.
2. V.P.Gaur and D.B Narang, Income Tax Law and Practice, Kalyani Publishers

RECOMMENDED READING:

1. T.S.Reddy&Y.Hari Prasad Reddy, Income Tax Theory, law and Practice, Margham Publication
2. Dr H C Mehrotra& Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications
3. Ghandra Mahesh &Shukla D C, Income Tax Law and Practice, Pragati Publications
4. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & sons Publications
5. Prasad & Bhagwati, Income Tax Law and Practice, Willey publications

JOURNALS:

Journal of taxation and regulatory framework

Journal of Indian Taxation - ISSN Number: 2395-2571

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.incometaxindia.gov.in

www.taxmann.com

www.indiacode.nic

www.incometaxmanagement.com

www.taxguru.in

www.icmai.in

MOOC COURSES:

[https://onlinecourses.swayam2.ac.in/cec21_cm04/preview\(Units I, II & V\)](https://onlinecourses.swayam2.ac.in/cec21_cm04/preview(Units I, II & V))

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Compute taxable income from other source and apply set off, carry forward and clubbing provisions.
CO 2	Determine tax liability by allowing relevant deductions from gross total income of an individual.
CO 3	Compute taxable income and tax liability of firms and partners.
CO 4	Determine tax liability of a company and compute minimum alternate tax.
CO 5	Compute advance tax and analyse procedure for E- Assessment, E-Filing.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion-Role Modelling

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A - 5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER VI
FINANCIAL SERVICES

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF21/6C/FIS
L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To study the concept of financial services.
2. To understand the functions of Merchant banking.
3. To impart knowledge on leasing and debt securitization.
4. To elicit knowledge on venture capital, credit rating and mutual funds.
5. To introduce the mechanism of other financial services.

COURSE OUTLINE:

UNIT I

Financial Services- Concept – Objectives – Functions – Characteristics – Financial Services Market – Concept- Constituents – Growth of Financial Services in India– Financial Services Sector Problems – Financial Services Environment.

(15 hours)

UNIT II

Merchant Banking- Definition- Functions- Merchant Bankers Code of Conduct – Public Issue Management – Concept – Functions- Categories of Securities Issue – Mechanics of Public Issue Management- Issue Manager- Role of Issue Manager – Marketing of Issue.

(15 hours)

UNIT III

Leasing- Characteristics- Types- Participants- Myths about leasing- Hire Purchase- Lease Financing Vs Hire Purchase Financing- Securitization of debts – features – process - benefits.

(15 hours)

UNIT IV

Venture capital-Origin and Growth of Venture Capital-Investment Maturing Methods- Mutual Funds – Portfolio Management Process in Mutual Funds- Credit rating System– Growth Factors – Credit Rating Process- Benefits of Credit rating - Credit rating agencies in India.

(20 hours)

UNIT V

Factoring – Meaning – Mechanism – Characteristics – Types – Advantages – Disadvantages – Players – Functions – Factoring Vs bills discounting – RBI guidelines – Forfaiting: Working and Benefits of Forfaiting – Forfaiting in India - Consumer finance: Meaning – Types – Mechanics – Sources – Modes – Pricing – Consumer Credit Scoring. (25 hours)

RECOMMENDED TEXT BOOKS:

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
2. E. Gordan & K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai

RECOMMENDED READING:

1. Gomez Clifford , Prentice Hall of India, Financial Markets, Institutions, and Financial Services, 2008
2. P N Varshney & D K Mittal Indian Financial system, Sultan Chand & Sons, New Delhi.
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi
4. Madhuv Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
5. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd, 2000, Mumbai

JOURNALS:

International journal of Financial Services Management - ISSN Number: 1741-8062

Elsevier

Journal of Financial services - ISSN Number: 1573-0735

ONLINE RESOURCES**E- LEARNING RESOURCES:**

www.rbi.org

www.sebi.org

www.nse.org

www.bse.org

www.irda.org

MOOC COURSES:

<https://www.coursera.org/learn/private-equity> (Unit IV)

https://onlinecourses.swayam2.ac.in/arp20_ap24/preview (Unit IV &V)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Discuss the concept and types of financial services.
CO 2	Identify the services and functions of merchant banks.
CO 3	Understand the importance and types of leasing and working of debt securitization.
CO 4	Explain the working of venture capital, mutual funds and credit rating.
CO 5	Understand the factoring, forfaiting, consumer finance and credit scoring.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER VI

ADVANCED FINANCIAL MANAGEMENT

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF21/6C/AFM
L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To elicit knowledge on Capital Budgeting and techniques of Project evaluation.
2. To study the Risk analysis in Capital Budgeting.
3. To impart knowledge on dividend policies and models.
4. To understand the need and facets of Working capital management.
5. To introduce cash, receivables and inventory management.

COURSE OUTLINE:

UNIT I

Capital Budgeting –Techniques of project evaluation – Net Present Value – Payback – Internal Rate of Return – Accounting Rate of Return – Profitability Index – Capital Rationing. **(Simple Problems only)** (25 Hours)

UNIT II

Risk Analysis in Capital Budgeting – Risk adjusted Discount rate – Certainty Equivalent Approach – Probability Distribution Approach **(Simple Problems only)** – Decision Tree Approach. (15Hours)

UNIT III

Dividend Policy – Factors – Dividend Stability – Stock Dividend and Share Split - Walter's Model and Gordon Model **(Simple problems only)** (15 Hours)

UNIT IV

Working Capital Management – Need – Factors – Facets of Working Capital Management – Temporary and Permanent Working Capital – Computation of Working Capital Requirement. **(Simple problems only)** (20 hours)

UNIT V

Cash Management – Objectives – Factors determining cash needs **(Theory Only)** – Receivables Management – Objectives – Credit Policies **(Theory Only)** - Inventory Management – Objectives – Benefits of Holding Inventory **(Theory Only)**. (15 hours)

RECOMMENDED TEXTBOOKS:

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi.
2. A.Murthy, Financial Management, MarghamPulications, Chennai.

RECOMMENDED READING:

1. I.M Pandey, Financial Management, Vikas Publications, New Delhi.
2. S.N Maheshwari., Financial Management, Sultan Chand & Sons, New Delhi.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
4. Dr.R.P. Rustagi, Basic Financial Management, Sultan Chand & Sons, New Delhi
5. Brigham and Ehrhardt, Financial Management Theory and Practice, Cengage Learning

JOURNALS:

Indian Journal of Finance - ISSN Number: 0973-8711

Vikalpa

Finance India

Indian Journal of Finance and Research - ISSN Number: 0973-8711

ONLINE RESOURCES**E-LEARNING RESOURCES:**

www.moneycontrol.com

www.investopedia.com

www.yahoofinance.com

www.bseindia.com

www.nseindia.com

MOOC COURSES:

[https://onlinecourses.swayam2.ac.in/cec21_ge03/preview\(Unit I,III\)](https://onlinecourses.swayam2.ac.in/cec21_ge03/preview(Unit I,III))

[https://onlinecourses.nptel.ac.in/noc21_mg61/preview\(Unit IV\)](https://onlinecourses.nptel.ac.in/noc21_mg61/preview(Unit IV))

[https://www.coursera.org/learn/finance-for-non-finance\(Unit I\)](https://www.coursera.org/learn/finance-for-non-finance(Unit I))

[https://onlinecourses.nptel.ac.in/noc21_mg93/preview\(Unit I,IV\)](https://onlinecourses.nptel.ac.in/noc21_mg93/preview(Unit I,IV))

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand capital budgeting through traditional and discounted cash flow techniques.
CO 2	Apply the techniques for Risk and Return in Computation of Capital Budgeting.
CO 3	Calculate the market price per share under Walter and Gordon Model.

CO 4	Select and apply techniques in computation of Working capital Requirement.
CO 5	Determine the cash and inventory needs of an organisation.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	2
CO5	3	3	3	2	3
AVERAGE	3	2.8	2.6	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)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER VI
RESEARCH METHODOLOGY

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF21/6C/REM
L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To familiarize various types of research and its significance.
2. To study the sampling techniques and hypothesis testing.
3. To impart knowledge on parametric test.
4. To introduce non-parametric statistical tool.
5. To interpret data and prepare research report.

COURSE OUTLINE:

UNIT I

Research–Significance–Objectives–T y p e s - Research Process– Criteria for a good research – Problems encountered by Researchers in India – Research Problem-Research Design – Meaning – Need – Important concepts in Research design (Excluding Experimental designs)
(20 hours)

UNIT II

Sampling Design (Theory Only)–Measurement scales – Tests of sound measurement - Scaling–Meaning – Scale classification bases (Excluding Scaling techniques) – Data Collection–Sampling Fundamentals–Meaning – Testing of Hypothesis – Type I and Type II Error – Procedure for hypothesis testing - Limitation (Theory Only) (20 hours)

UNIT III

Test of small samples t test – Test of large samples Z test. **(Simple Problems only)**
(15 hours)

UNIT IV

Non parametric tests- Chi square test – Test of significance and Test of Goodness of Fit. **(Simple Problems only)**
(15 hours)

UNIT V

F test-Analysis of Variance – One Way and Two Way ANOVA **(Simple Problems only)** - Report writing- Meaning and significance of Data Analytics. (20 hours)

RECOMMENDED TEXTBOOKS:

1. C. R. Kothari – Research Methodology - Methods & Techniques, New Age International, New Delhi.
2. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.

RECOMMENDED READING:

1. P R Vittal, Business Mathematics and Statistics, Margham Publications.
2. Donald R Cooper & Pamela. S. Schindler – Business Research Methods, Irwin McGraw Hill, USA
3. Joseph F. Hair, Essentials of Business Research Methods, M. E Sharpe, Inc USA
4. Dr.P. Ravilochanan, Research Methodology with Business Correspondence and Report Writing, Margham Publications.
5. David M.Levine, David F.Stephan and Kathryn A.Szabat, Statistics for Managers using Microsoft Excel, Pearson.

JOURNALS:

International Journal of Social Research Methodology - ISSN Number: 1464-5300

Journal of Research Practice - ISSN Number: 1712-851X

ONLINE RESOURCES**E- LEARNING RESOURCES:**

<https://explorable.com/research-methodology>

www.humankinetics.com

www.wisdomjobs.com

www.healthknowledge.org.uk

www.statisticsbyjims.com

MOOC COURSES:

https://onlinecourses.swayam2.ac.in/ntr21_ed30/preview (Unit V)

https://onlinecourses.swayam2.ac.in/cec21_mg21/preview (Unit II, V)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand the research process.
CO 2	Select and apply the sampling technique, methods of data collection and understand measurement scales.
CO 3	Utilize parametric tools – t-test, z – test
CO 4	Apply Chi-Square test.
CO 5	Understand ANOVA and data analytics.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	2	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.6	3	2.8	3	2.8

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
 Problem Solving-Group Discussion
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 3 theory and 5 problems Section B – 2 theory and 3 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER VI

ENTREPRENEURIAL DEVELOPMENT

(ELECTIVE PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF21/6E/END

L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To understand the concepts and factors influencing entrepreneurship.
2. To impart knowledge on business opportunity and feasibility.
3. To study the financial institutions and agencies for promoting entrepreneurship.
4. To Elicit knowledge on MSME and social entrepreneurship.
5. To introduce the concept of women entrepreneurship and rural entrepreneurship.

COURSE OUTLINE:

UNIT I

Entrepreneurship – Meaning, Characteristics and Types – Factors influencing Entrepreneurship – Entrepreneur – Meaning – Functions – Qualities of a good Entrepreneur. (15 hours)

UNIT II

How to start an enterprise – Identification of Business Opportunity – Marketing feasibility, financial & economical feasibility, technical, legal, managerial, vocational & other feasibilities – Project appraisal, Project report- Advantages and Challenges for Start-ups in India. (25 hours)

UNIT III

Financial Institutions and agencies promoting Entrepreneurship: DFI's - Commercial Banks – DIC- SISI –IFCI – SIDBI – MFI'S - Agencies – Entrepreneurial Guidance Bureau (EGB) – National Alliance of Young Entrepreneurs (NAYE) – National Entrepreneurial Network (NEN) - EDP – Meaning – Objective & Role of EDP. (15 hours)

UNIT IV

Role of MSME in Indian Economy - Introduction to Make in India initiative -Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play, Geographic Concentration - Franchising- Advantages of franchising to entrepreneurs – Precautions to be taken in franchising - Social Entrepreneurship- Meaning- Difference between Business Entrepreneurship and Social Entrepreneurship. (20 Hours)

UNIT V

Start-ups - Women Entrepreneurship – Concept of Women Entrepreneur & Empowerment – Functions, Role & Characteristics – Problems – Challenges – Organisation promoting Women Entrepreneurs in India – Successful Indian Women Entrepreneurs (Case Studies for Internal Assessment Only)- Rural Entrepreneurship – Definition – Problems – Overcoming the problems – Steps to promote Rural Entrepreneurship. (15 hours)

RECOMMENDED TEXTBOOKS:

1. Dr. C.B Gupta & Dr. N.P Srinivasan, Entrepreneurship Development in India, Sultan Chand & Sons, New Delhi.
2. Jayashree Suresh, Entrepreneurial Development, Margham Publication, 2007, Chennai.

RECOMMENDED READING:

1. Saravanavel, Entrepreneurial Development, Ess Pee Kay Publishing House, 1997.
2. Vasant Desai, Project Management, Himalaya Publishing House, 1997.
3. Dr.S.S.Khanka, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
4. C.B.Gupta and S.S.Khanka, Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi.
5. Satish Taneja, Entrepreneurial Development, Himalaya Publication.
6. Paul Burns, Entrepreneurship and Small Business, Start -up growth and maturity, fourth edition, Macmillan Publishers Limited

JOURNALS:

Journal of Development Entrepreneurship - ISSN Number: 1084-9467

Journal of Entrepreneurship - ISSN Number: 0973-0745

Social Entrepreneurship and Social Enterprise – information guide on non-profit professionals

Gold Rush – Enterprises system Journal

ONLINE RESOURCES**E- LEARNING RESOURCES:**

www.pace.edu

www.hcl.harvard.edu

www.svpct.ac.in

www.goldrush.coalliance.org

www.forbes.com

<https://www.makeinindia.com/>

MOOC COURSES:

<https://www.udemy.com/course/how-to-start-your-own-successful-business/> (Unit I,II)

https://onlinecourses.swayam2.ac.in/ntr21_ed41/preview (Unit I, II, III)

https://onlinecourses.nptel.ac.in/noc21_mg70/preview (Unit II, IV)

https://onlinecourses.swayam2.ac.in/imb21_mg40/preview (Unit II, IV)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Discuss the types, factors, functions and qualities of entrepreneurs.
CO 2	Identify the business opportunity, process for project appraisal and report.

CO 3	Outline the sources of funds for entrepreneurs.
CO 4	Discuss the role of MSME, Make in India initiative and social entrepreneurship.
CO 5	Describe start ups and discuss the role of women entrepreneurs and rural entrepreneurs.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER V
COMPANY LAW
(SELF-STUDY COURSE/ADVANCED LEARNER COURSE)

EXTRA CREDITS:2

COURSE CODE: AF21/5SS/COL

COURSE OBJECTIVES:

1. To introduce the Companies Act 2013 and Formation of a Company.
2. To familiarise with Memorandum of Association and Articles of Association.
3. To understand the issue of prospectus and its contents.
4. To impart knowledge on company management.
5. To study about company secretary and company meetings.

COURSE OUTLINE:

UNIT I:

History of Company Legislation in India-Companies Act 2013-Meaning and Nature of a company-Features of a company-Lifting the Corporate Veil-Illegal Association-Distinction between companies and partnership-Kinds of companies-Formation of a company-promotion-incorporation of a company-procedure-integrated process for incorporation.

UNIT II:

Memorandum of Association-Meaning and importance-form and contents- Doctrine of Ultravires-Alteration of Memorandum-Articles of Association-introduction-contents-alteration-Doctrine of constructive notice-Doctrine of Indoor Management.

UNIT III:

Prospectus-Meaning-Contents-Shelf Prospectus-Red-Herring Prospectus-Mis-statement in Prospectus and their consequences-Remedies for Misstatement in prospectus-Golden rule for framing prospectus.

UNIT IV:

Company Management-Meaning of a Director-Qualification-Appointment-Number of Directorship-vacation of office of a Director-Removal of a Director-Resignation-powers of the Board of Directors-Duties and Liabilities of Directors-Loans of directors-Remuneration of Director, Managerial Personnel and Managing Director-Manager-Remuneration of Manager.

UNIT V:

Company Secretary-Definition-appointment-Duties and Liabilities-Company Meetings-Meaning-kinds-requisites of valid meeting-Resolutions-minutes-AGM-EGM-Class meetings-board meetings-contents and agenda of board meeting-quorum-minutes of the board meeting.

RECOMMENDED READING:

1. Company Law (As per Companies Act, 2013), Dr. G.K. Kapoor, Sanjay Dhamija, Taxmann Publications.
2. N.D. Kapoor, Company Law and Secretarial Practice , Sultan Chand & Sons
3. Dr. M. R. Sreenivasan, Ananda Krishna Deshkulkarni, Company Law (As per companies Act, 2013), Margham Publications.
4. J. Santhi, Company law (As per companies Act, 2013), Margham, Publications.
5. Dr. T.S. Ravi, Legal systems in Business (As per Companies Act, 2013), Margham Publications.

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Discuss the Legal provisions of Companies Act 2013 and the procedure for incorporation of a Company.
CO 2	Outline the clauses of Memorandum of Association and contents of Articles of Association and alteration of Memorandum of association and Articles of Association.
CO 3	Describe the Contents of prospectus and remedies for misstatement in prospectus.
CO 4	Explain the provisions related to the management of a company and the Managerial Remuneration.
CO 5	Understand Appointment, Duties and Liabilities of Company Secretary and Classify the meetings of a company.

SEMESTER V

INTERNSHIP

EXTRA CREDIT: 1

COURSE CODE: AF21/5I/INT

An internship experience provides the student with an opportunity to explore career interests while applying knowledge and skills learned in the classroom in a work setting. The experience also helps students gain a clear sense of what they still need to learn and provides an opportunity to build professional networks.

OBJECTIVES:

- The internship will provide students with the opportunity to
- Gain practical experience within the business environment.
 - Acquire knowledge of the industry in which the internship is done.
 - Apply knowledge and skills learned in the classroom in a work setting.
 - Develop a greater understanding about career options while more clearly defining personal career goals.
 - Develop and refine oral and written communication skills.

GUIDELINES:

Students can do a 14 days internship in a field relating to accounting/ finance/ other commerce fields to earn an extra credit.

The internship must be done after the IV semester during the vacation.

The Internship report and Internship certificate must be submitted at the beginning of the V semester. The Internship certificate shall be in the letter head of the company accompanied with the supervisor's signature.

It is compulsory for the students to document their internship activity through the internship report to earn the additional credit.

FIELD:

The students can go for internships in the relevant field preferably in organizations where they can get more practical knowledge in their core area of study like

1. Auditing firms
2. Financial and Consultancy services
3. Banking and Insurance Companies
4. Marketing companies
5. Manufacturing sector
6. Service sector
7. Any other commerce related fields

AWARD OF 1 EXTRA CREDIT:

1 Extra credit will be given based on the Internship report submitted by the students along with the Internship certificate provided the company from the authorized signatory.