

**1.1.3 COURSES HAVING FOCUS ON EMPLOYABILITY/ENTREPRENEURSHIP/  
SKILL DEVELOPMENT**

	<b>COURSE</b>	<b>COURSE CODE</b>
1	FINANCIAL ACCOUNTING	BM18/1C/FNA
2	ADVANCED FINANCIAL ACCOUNTING	BM18/2C/ADF
3	CORPORATE ACCOUNTING – I	BM18/3C/CA1
4	BUSINESS STATISTICS AND OPERATIONS RESEARCH	BM18/3C/BOR
5	COMPUTER APPLICATION IN FINACE	BM18/3C/PR2
6	CORPORATE ACCOUNTING – II	BM18/4C/CA2
7	ENTREPRENEURIAL DEVELOPMENT	BM18/4C/EPD
8	ACCOUNTING FOR DECISION MAKING	BM18/5C/ACM
9	TAX LAWS-I	BM18/5E1/IT1
10	INVESTMENT MANAGEMENT	BM18/5E2/IMT
11	COST ACCOUNTING	BM18/6C/CAT
12	CREDIT MANAGEMENT	BM18/6C/CRM
13	RISK MANAGEMENT	BM18/6C/RMT
14	TAX LAWS-II	BM18/6E3/TL2
15	FINANCIAL MANAGEMENT	BM18/6E4/FMT
16	AUDITING	BM18/6E5/AUD
17	COMPANY LAW & LIMITED LIABILITY PARTNERSHIP	BM18/6E6/CLL

**SEMESTER – I  
FINANCIAL ACCOUNTING**

**TEACHING HOURS : 90**

**CREDITS : 4**

**COURSE CODE : BM18/1C/FAC**

**L T P : 3 3 0**

**OBJECTIVES:**

To enable the students to

- Provide an overview of financial record keeping and reporting function.
- Identify accounting as a profession with ethical responsibilities.
- Preparation of accounting procedure for different kinds of business. Viz., insurance, branch, department etc

**COURSE OUTLINE:**

UNIT: I 5 Hours

Accounting Structure- Concepts and Conventions- Accounting Equation- Method of Accounting - Cash, Accrual and Hybrid System.

UNIT: II 15 Hours

Fire insurance Claims: Computation of claim to be lodged for Loss of Stock- Gross Profit Ratio- Abnormal items- Average Clause- Loss of Profit.

UNIT: III 15 Hours

Consignment Accounts- Normal Loss and Abnormal Loss.

UNIT: IV 15 Hours

Branch Accounts: Dependant Branches (Goods Sent @ Cost Price & Invoice Price) - Stock and Debtor System (Only)

UNIT: V 40 Hours

Departmental Accounts: Meaning – Distinction Between Departments and Branches- Basis of Allocation of Expenses – Interdepartmental Transfer at Cost and Selling Price- Treatment of Expenses which cannot be Allocated (Only Simple Problems).

#### RECOMMENDED BOOKS:

1. Jain.S.P & Narang K.L. (2016). Financial Accounting, Kalyani Publishers, Chennai. 2
2. Gupta. R.L & M. Radhaswamy(2015) Advanced Accounting, 13<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi

#### REFERENCE BOOKS:

- Jain.S.P & Narang. K.L.(2017) Advanced Accountancy, 10<sup>th</sup> Edition, Kalyani Publishers, Chennai.2
- Shukla & Grewal (2016) Advanced Accounting. S Chand, New Delhi.
- Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.
- Arulanandam. M.A & Raman. K.S (2016) Advanced Accountancy, Himalaya Publishing House.
- Reddy.T.S & Murthy.A (2012) Financial Accounting, Margham Publications Chennai-17.

#### JOURNALS AND PERIODICALS:

1. Journal of International Financial Management and Accounting.
2. International Journal of Accounting and Finance
3. Indian Journal of Finance
4. Journal of financial Economics.

#### WEBSITES AND e-LEARNING SOURCES:

<http://businesscasestudies.co.uk/pricewaterhousecoopers/the-importance-of-accounting-standards/introduction.html>

[http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/03/clip\\_image027\\_thumb2-3.jpg](http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image027_thumb2-3.jpg)

<https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1534>

<https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1540>

[http://icmai.in/upload/Students/Stud\\_NL\\_August\\_2015\\_14B.pdf](http://icmai.in/upload/Students/Stud_NL_August_2015_14B.pdf)

<http://www.yourarticlelibrary.com/accounting/problems-accounting/top-16-problems-on-branch-accounts/79486>

[https://newhorizonindia.edu/nhc\\_kasturinagar/wp-content/uploads/2018/05/AFA-5.pdf](https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2018/05/AFA-5.pdf)

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Discuss the principles and concepts of Accountancy
CO 2	Practical application of determining Insurance claim.
CO 3	Preparation of accounts for consignment of goods and services.
CO 4	Apply the concept and compute Profit or loss made by Branches of Business.
CO 5	Explain the scope and preparation of departmental accounts.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	3	3	2.8	3	3	3

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)  
 e-Content  
 Problem Solving  
 Group Discussion  
 Peer Learning  
 Self-Study Papers

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	A-5/8x8 Marks	200 (only for theory question)	40	100	Section A must have 2 theory questions and 6 problems Section B must have 1 theory question and 4 problems
K2, K3	B-3/5x20 Marks	500 (only for theory question)	60		

SEMESTER – II  
ADVANCED FINANCIAL ACCOUNTING

TEACHING HOURS	: 75	CREDITS : 4
COURSE CODE	: BM18/2C/AFA	L T P : 3 2 0

**OBJECTIVES:**

To enable the students to

- Provide students an overview of financial record keeping and reporting function.
- Identify accounting as a profession with ethical responsibilities.

Familiarize the students with Advancement in the Field of Accounting

**COURSE OUTLINE:**

UNIT: I 10 Hours

Hire Purchase and Installment System: Calculation of Interest – Journal Entries and Ledger Accounts in the Books of Buyer and Seller (Repossession Excluded).

UNIT: II 20 Hours

Partnership Accounts- Admission of a Partner: Introduction- Adjustment for New Profit Sharing Ratio, Goodwill (Method of Valuation of Goodwill), Revaluation of Assets and Liabilities- Memorandum Revaluation- Accumulated Profits and Losses and Capital-Comprehensive Problems (Simple Problems only).

UNIT: III 20 Hours

Retirement & Death of a Partner: Introduction- Distinction between Sacrificing Ratio and Gaining Ratio- Determining New Profit Sharing Ratio- Treatment for Goodwill- Revaluation of Assets & Liabilities- Accumulated Profits & Losses- Payment to the Retiring Partners. Death of a Partner: Mode of Payments- Ascertainment of Deceased Partners Share of Profit (Joint Life Policy Excluded).

UNIT: IV 20 Hours

Dissolution of a Firm: Meaning- Modes of Dissolution- Accounting Treatment for Dissolution (JE's) - Treatment for Goodwill and Unrecorded Assets and Liabilities. Insolvency of one Partner – Garner Vs Murray – Capital Ratio under Fixed Capital Method- Capital Ratio under Fluctuating Capital Method. Insolvency of all Partners- Piecemeal Distribution (Proportionate Capitals Method only).

UNIT: V

Conceptual Introduction to Accounting Standards- International Financial Reporting Standards (IFRS) -Limited Liability Partnership (LLP).

RECOMMENDED BOOKS:

1. Jain.S.P & Narang K.L. (2016). Financial Accounting, Kalyani Publishers, Chennai. 2
2. Gupta. R.L & M. Radhaswamy(2015) Advanced Accounting., 13<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

- Jain.S.P & Narang. K.L.(2017) Advanced Accountancy, 10<sup>th</sup> Edition, Kalyani Publishers, Chennai.2
- Shukla & Grewal (2016) Advanced Accounting. S Chand, New Delhi.
- Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.
- Arulanandam. M.A & Raman. K.S (2016) Advanced Accountancy, Himalaya Publishing House.
- Reddy.T.S & Murthy.A (2012) Financial Accounting, Margham Publications Chennai-17.

JOURNALS AND PERIODICALS:

1. Journal of International Financial Management and Accounting.
2. International Journal of Accounting and Finance
3. Indian Journal of Finance
4. Journal of financial Economics.

5. E- LARNING SOURCES:

<https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1542>

<https://sol.du.ac.in/mod/book/view.php?id=1561>

<https://www.toppr.com/guides/accountancy/accounting-for-partnership/distribution-of-profit-among-partners/>

<http://www.yourarticlelibrary.com/accounting/partnership-account/admission-of-a-partner-goodwill-revaluation-and-other-calculations/54425>

[http://tutorlive.in/public/projectImage/subchapter\\_pdf/2017-05-07-15-30-32-Ch%205%20Retirement%20&%20Death.pdf](http://tutorlive.in/public/projectImage/subchapter_pdf/2017-05-07-15-30-32-Ch%205%20Retirement%20&%20Death.pdf)

<http://www.yourarticlelibrary.com/accounting/partnership-account/dissolution-of-partnership-firm-accounting-procedure/52439>

<https://www.youtube.com/watch?v=hJVHfbXuVpI&list=PLlRMIfexw7gm9rLbRm51qk-TFYY9P39Po&index=15&t=0s>

[https://www.ifrs.org/issued-standards/list-of-standards/\(IFRS\)](https://www.ifrs.org/issued-standards/list-of-standards/(IFRS))

<https://www.charteredclub.com/what-is-a-limited-liability-partnership-llp/> <https://businesscasestudies.co.uk/case-studies/by-topic/>



SEMESTER – III  
CORPORATE ACCOUNTING- I

TEACHING HOURS	: 75	CREDITS	: 4
COURSE CODE	: BM18/3C/CA1	L T P	: 3 2 0

OBJECTIVES:

- To familiarize the students with the Capital Structure and Book keeping of Joint Stock Companies.
- To understand the accounting concepts relating to the issue and redemption of securities.
- To apply the concepts in investments decisions.

COURSE OUTLINE:

UNIT: I 15 Hours

Meaning and Types of Share Capital- Presentation of Share Capital in the Balance Sheet – Definition of Share-Kinds of Shares -Issue of Shares for Cash and Consideration other than Cash- Issue at Par and Premium - Forfeiture and Re-issue of Shares.

UNIT: II 15 Hours

Issue of Preference Shares for cash and Consideration other than Cash - Redemption of Preference Shares- Redemption Out of Revenue Reserves, Out of Profits, Out of Fresh Issue- Minimum Fresh Issue of Shares-Issue of Bonus Shares- Untraceable Shareholders.

UNIT: III 15 Hours

Issue of Debentures for Cash and Consideration other than Cash - Redemption of Debentures Out of Profit, Out of Capital- Own Debentures including Ex-Interest Quotation and Cum-Interest Quotations.

UNIT: IV 15 Hours

Underwriting of Shares and Debentures - Complete, Partial and Firm Underwriting.-Acquisition of Business- Purchase Consideration- Debtors and Creditors taken over on behalf of the Vendors.

UNIT: V

15 Hours

Preparation of Company's Final Accounts as per New Guidelines of Schedule VI-Legal Requirements- Computation of Managerial Remuneration and Disposal of Profits.-Right Shares

RECOMMENDED BOOKS:

1. T.S.Reddy,A.Murthy, Corporate Accounting Margham Publications, Chennai, 2015. (6<sup>th</sup> Revised Edition)
2. S.P.Jain, K.L.Narang , Corporate Accounting, Kalyani Publishers, New Delhi 2015.

REFERENCE BOOKS:

1. S.C.Gupta,, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2019.
2. M.C.Shukla, T.S.Grewal. Advanced Corporate Accounting, S.Chand& Company Limited, NewDelhi 2019.
3. S.N. Maheswari, Suneel K Maheswari, Sharad K MaheswariCorporate Accounting, Vikas Publishing House Private Ltd. New Delhi 2018
4. P.C Tulsian, Bharat Tulsian, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2018.
5. K.M.Bansal, Corporate Accounting,Taxmann Publication,2017.

JOURNALS:

1. Mudra:Journal of Finance and Accounting,Journal Press India
2. Elk's International Journal on Finance, Elk Education Consultant Pvt. Ltd. Asia Pacific

EARNING RESOURCES:

<https://www.investopedia.com/ask/answers/040915/what-are-advantages-and-disadvantages-preference-shares.asp>

<https://www.toppr.com/guides/accountancy/issue-and-redemption-of-debentures/redemption-of-debentures/>

<https://economictimes.indiatimes.com/money-you/whats-a-rights-issue/articleshow/3803131.cms>

<https://www.toppr.com/guides/accountancy/accounting-for-share-capital/nature-and-classes-of-shares-and-issue-of-shares/>

<https://www.toppr.com/guides/accountancy/financial-statements-of-a-company/>

<https://www.investopedia.com/ask/answers/why-do-companies-merge-or-acquire-other-companies/>

<https://investinganswers.com/dictionary/u/underwriter>

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Explain about the types of Shares and apply the accounting treatment for issue, forfeiture and reissue of Shares
CO 2	. Apply the accounting treatment for issue and redemption of Preference Shares
CO 3	Apply the accounting treatment for issue and redemption of Debentures
CO 4	Compare the various forms of Underwriting and its accounting treatment. Discuss the reasons for purchase of business by companies
CO 5	Preparation of Company's Final Accounts as per Schedule VI of the Companies Act

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	2	2	3
CO2	2	2	2	2	2	3
CO3	2	2	2	2	1	3
CO4	2	2	2	2	2	3
CO5	3	2	2	2	1	2
AVERAGE	2.4	2	2	2	1.6	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	A-5/8x8 marks	300 (only For theory question)	40	100	Section A must have 2 theory questions and 6 problems Section B must have 1 theory question and 4 Problems
K2, K3	B-3/5x20 marks	1200 (only For theory question)	60		

## SEMESTER III

### BUSINESS STATISTICS AND OPERATIONS RESEARCH

TOTAL HOURS: 75

COURSE CODE: BM18/3C/BOR

CREDITS: 4

L-T-P: 3-2-0

#### COURSE OBJECTIVES:

1. To apply their mathematical skills to various business problems for the optimal solutions.
2. To ensure basic understanding of quantitative tool and their elementary application to business problems.
3. To emphasis application so as to enable students to develop analytical skills to make decision in the business.

#### COURSE OUTLINE:

##### UNIT I

20 Hours

Introduction to Operations Research: Definition, Characteristics, Opportunities and Shortcomings- Transportation Problem: North West Corner Rule, Row Minima Method, Column Minima Method, Least Cost Method, Vogel's Approximation Method, Finding Optimal Solution using u-v Method.

##### UNIT II

10 Hours

Assignment Problem: Hungarian Method – Minimisation and Maximisation.

##### UNIT III

20 Hours

Correlation: Karl Pearsons Coefficient of Correlation, Rank Correlation- Probable Error.

Skewness: Meaning – Calculation using Karl Pearson and Bowley's measures.

##### UNIT IV

15 Hours

Simple Linear Regression Analysis: Regression Equations and Estimation – Relationship between Correlation and Regression Coefficients.

##### UNIT V

10 Hours

Chi-Square Test: Testing Significance of the Difference Between Observed and Expected Frequencies, Test of Independence of Attributes, Test for a Specified Population Variance.

#### RECOMMENDED TEXTBOOKS:

5. Vittal, P.R. (2018). Business Statistics and Operations Research (15th ed.) Chennai: Margham Publications.
6. Gupta, S.P. (2018). Statistical Methods (9th ed.) New Delhi: Sultan Chand & Sons.

#### REFERENCE BOOKS:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
4. Hillier, S. Frederick, Lieberman, J. Gerald, Nag, Bodhibrata, and Basu, Preetam (2017). Introduction to Operations Research (10th ed.) McGraw Hill Education.

#### JOURNALS:

European Journal of Operational Research, Elsevier, UK.

Research & Reviews: Journal of Statistics, STM Journals, India.

#### E-LEARNING RESOURCES:

<https://www.gatexplore.com/transportation-problem-study-notes/>

<https://www.wisdomjobs.com/e-university/quantitative-techniques-for-management-tutorial-297/unbalanced-transportation-problem-9888.html>

[http://www.math.harvard.edu/archive/20\\_spring\\_05/handouts/assignment\\_overheads.pdf](http://www.math.harvard.edu/archive/20_spring_05/handouts/assignment_overheads.pdf)

<http://ecoursesonline.iasri.res.in/mod/resource/view.php?id=4955>

<https://sol.du.ac.in/mod/book/view.php?id=1656&chapterid=1673>

<https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1067>

<https://sol.du.ac.in/mod/book/view.php?id=1656&chapterid=1674>

<https://stattrek.com/chi-square-test/independence.aspx>

<http://websupport1.citytech.cuny.edu/Faculty/mbessonov/MAT1272/Worksheet%20November%202021%20Solutions.pdf>

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Apply the mathematical tools for solving optimisation problems.
CO 2	Demonstrate various examples from daily life related to transportation and assignment.
CO 3	Apply correlation and regression techniques of analysis.
CO 4	Explain the importance and application of non-parametric tests in hypothesis testing.
CO 5	Identify statistical tools needed to solve various business problems.

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	1	3	2
CO2	2	3	3	2	2	3
CO3	2	2	1	2	2	3
CO4	1	1	2	2	1	2
CO5	2	2	1	2	1	2
AVERAGE	2	2	1.8	1.8	1.8	2.4

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk -LCD)  
 e-Content  
 Problem Solving  
 Group Discussion  
 Peer Learning  
 Self-Study Papers

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	A-5/8x8 marks	300 (only for theory question)	40	100	Section A must have 2 theory questions and 6 Problems Section B must have 1 theory question and 4 Problems
K2, K3	B-3/5x20 marks	1200 (only for theory question)	60		



## SEMESTER – III

### COMPUTER APPLICATION IN FINANCE (PRACTICALS)

TEACHING HOURS : 75 CREDITS : 4  
COURSE CODE : BM18/3C/PR2 L T P : 2-0-3

#### COURSE OBJECTIVES:

To enable the students to

- Provide fundamental concepts of MS Word and MS Excel.
- Provide Tally Knowledge expected by Industries.

#### COURSE OUTLINE:

UNIT: I 10 Hours

Introduction to MS WORD- Creating a Document, Entering Text- Opening, Saving and Closing Documents- Inserting, Moving, Copying Text- Search and Replacing Text- Header and Footer- Bullets and Numbering-Paragraph Format- Spell Check- Borders for Page and Page Layouts- Creating Tables- Printing Document.

UNIT: II 10 Hours

Introduction to MS EXCEL- Opening, Saving and Data Entry in Excel- Sorting-Filter- merging cell-Adjusting row height and column width –insert worksheet- worksheet rename-Inserting Pictures– Creation of Chart – Auto sum-Printing Worksheet.

UNIT: III 20 Hours

Introduction to TALLY ERP 9- Creation of Company- Gateway of Tally- Company Info and Cost Centre- Group Company- Accounts Information- Group- Ledgers- Cost Categories- Creation of Voucher.

UNIT: IV 15 Hours

Inventory Information- Voucher Entry- Display Accounts Books and Statement, Balance Sheet, Profit and Loss, Trail Balance- Pay Role- Point of Sale (POS) - Printing Reports, BRS

UNIT: V 20 Hours

Banking Features- Bank Ledger- Cheque Printing- BRS- Deposit Slip- Payment Advance- Cheque Management- Voucher Entry- Cheque Register- Audit Features- Inter Bank Transactions- Introduction to Taxation- Service Tax.

#### RECOMMENDED BOOKS:

1. Ananthi Sheshasaayee, Sheshasaayee,(2015),Computer Applications in Business and Management, Margham publication. Chennai.
2. Rajesh Chheda (2018)(3<sup>rd</sup> ed), Learn tally.ERP 9 with GST & E-Way bill, Ane Book Pvt.Ltd

#### REFERENCE BOOKS:

1. Ashok K Nadhani (2018), 4<sup>th</sup> ed, Tally. ERP 9, BPB Publications.
2. Sanjay Satapathy (2018), Tally ERP 9 book, Advanced usages, Tally ERP 9 book.
3. Waheed Khan (2017), Tally. ERP 9 book with GST (CGST,SGST, IGST), Volume 1.1, JEPA Publisher.
4. S.Palanivel,(2015), Tally,Margham Publications.
5. Parag Joshi (2017), Tally ERP 9 with GST, Dnyansankul Prakashan.

#### WEBSITES AND e-LEARNING SOURCES:

1. [www.tallysolutions.com](http://www.tallysolutions.com)
2. <https://www.tallyschool.com/gst-accounting-entries-in-tally-sales-and-purchases/>
3. [https://www.amazon.in/Official-Financial-Accounting-Tally-Release/dp/9387284034/ref=pd\\_sim\\_14\\_3/259-9603352-7535336?encoding=UTF8&pd\\_rd\\_i=9387284034&pd\\_rd\\_r=2b284a02-8637-4680-8301-3e1f5b357f8b&pd\\_rd\\_w=1yGsj&pd\\_rd\\_wg=D6Kzc&pf\\_rd\\_p=3ba80840-2950-4d64-ba61-c68a14bd0939&pf\\_rd\\_r=J25M0Z72FT4CRW9E0EEF&pvc=1&refRID=J25M0Z72FT4CRW9E0EEF](https://www.amazon.in/Official-Financial-Accounting-Tally-Release/dp/9387284034/ref=pd_sim_14_3/259-9603352-7535336?encoding=UTF8&pd_rd_i=9387284034&pd_rd_r=2b284a02-8637-4680-8301-3e1f5b357f8b&pd_rd_w=1yGsj&pd_rd_wg=D6Kzc&pf_rd_p=3ba80840-2950-4d64-ba61-c68a14bd0939&pf_rd_r=J25M0Z72FT4CRW9E0EEF&pvc=1&refRID=J25M0Z72FT4CRW9E0EEF)
4. [https://www.youtube.com/watch?v=Y\\_Nw01HCoyM](https://www.youtube.com/watch?v=Y_Nw01HCoyM)
5. <https://www.youtube.com/watch?v=ExuGMGq5QQ0>
6. <https://books.google.co.in/books?id=J-OtI694tcUC&pg=RA1-PA2&lpg=RA1-PA2&dq=Computer+Accounting+with+Tally+7.2+Firewall&source=bl&ots=8HISoQcZ>

[XK&sig=ACfU3U1RJA-](#)

[briwUsUy7iSh\\_XOS0NladJA&hl=en&sa=X&ved=2ahUKEwiJyavJvaLkAhUB148KHVtUDLEQ6AEwCXoECAkQAO#v=onepage&q=Computer%20Accounting%20with%20Tally%207.2%20Firewall&f=false](#)

7. <https://www.youtube.com/watch?v=uj1Wycs0Vyc>

#### COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Demonstrate word processing concepts and explore the MS office word environment
CO 2	Apply the introductory to intermediate excel skills, features to create and revise existing excel workbooks and worksheets.
CO 3	Explain the basic of accounting concepts and principals and able to generate accounting and inventory masters, vouchers and GST basic reports in Tally ERP 9.
CO 4	Discuss the concept of company creation, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments and also print financial statements etc., in Tally ERP 9.
CO 5	Apply the concept of advanced accounting and inventory in Tally ERP 9.

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	3	3	3	3
CO2	2	2	1	1	2	2
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	1	2	3	3	3
AVERAGE	2.8	2.2	2.4	2.6	2.8	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Tally ERP 9 with GST Videos

Group Discussion

Seminar

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	QUESTIONS	MARKS
K5, K6	TALLY - ( COMPULSORY QS)	30 MARKS
K5,K6	MSWORD OR MSEXCEL	30 MARKS

SEMESTER – IV  
CORPORATE ACCOUNTING – II

TEACHING HOURS	: 90	CREDITS	: 4
COURSE CODE	: BM18/4C/CA2	L T P	: 3 2 0

OBJECTIVES:

- To understand the accounting concepts relating to the final accounts of Banking Companies.
- To familiarize the students with the restructuring of Companies and the related accounting procedure.
- to know about the accounting valuation of Goodwill and Shares in companies

COURSE OUTLINE:

UNIT: I 15

Hours

Meaning of Goodwill –Factors determining Goodwill -Methods of Valuation Of Goodwill –Methods of Valuation of Shares- Net assets Method-Yield – Fair Value methods.

UNIT: II 18

Hours

Bank accounts- Legal Requirements – Preparation of Profit and Loss Account and Balance Sheet

UNIT: III 18

Hours

Amalgamation, Absorption and External Reconstruction -Purchase consideration- Methods of calculation-AS14-Accounting treatment in the books of Purchasing company- Inter companyowings (inter company holdings and scheme of External Reconstruction excluded)

20 Hours

UNIT: IV

Alteration of Share Capital- Internal Reconstruction (Capital Reduction)-Provisions affecting Accounting Procedures (Scheme of Internal Reconstruction Excluded)-Liquidation Accounting-Liquidator's Remuneration-calls in arrears -Calls in advance-(statement of affairs and deficiency accounts excluded)

UNIT: V

19 Hours

Holding Company Accounts-Consolidated Balance Sheet- AS-21-Treatment of mutual owings, Contingent Liabilities -unrealised Profit-revaluation of assets-Bonus issue and payment of Dividend (Inter company holdings excluded)

RECOMMENDED BOOKS:

- 1 T.S.Reddy,A.Murthy, Corporate AccountingMargham Publications, Chennai, 2015.
- 2 S.P.Jain, K.L.Narang , Corporate Accounting, Kalyani Publishers, New Delhi 2017.

REFERENCE BOOKS:

1. S.C.Gupta,, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2019.
2. M.C.Shukla, T.S.Grewal. Advanced Corporate Accounting, S.Chand& Company Limited, NewDelhi 2019.
3. S.N. Maheswari, Suneel K Maheswari, Sharad K MaheswariCorporate Accounting, Vikas Publishing House Private Ltd. New Delhi, 2018
4. P.C Tulsian, Bharat Tulsian, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2018.
5. K.M.Bansal, Corporate Accounting,Taxmann Publication 2017

JOURNALS:

1. Mudra:Journal of Finance and Accounting, Journal Press India

2. Elk's International Journal on Finance, Elk Education Consultant Pvt. Ltd. Asia Pacific

**EARNING RESOURCES:**

<http://www.himpub.com/documents/Chapter1715.pdf>

[https://www.academia.edu/22904888/ACCOUNTING\\_SOLUTIONS\\_ACCOUNTS\\_OF\\_BANKING\\_COMPANIES](https://www.academia.edu/22904888/ACCOUNTING_SOLUTIONS_ACCOUNTS_OF_BANKING_COMPANIES)

<https://keydifferences.com/difference-between-amalgamation-and-absorption.html>

[http://www.cmatutors.com/2013/03/amalgamation-and-external-reconstruction\\_23.html](http://www.cmatutors.com/2013/03/amalgamation-and-external-reconstruction_23.html)

[https://www.lexisnexis.com/uk/lexispsl/corporate/document/391387/55KB-9K81-F186-H10D-00000-00/Alteration\\_of\\_share\\_capital\\_overview](https://www.lexisnexis.com/uk/lexispsl/corporate/document/391387/55KB-9K81-F186-H10D-00000-00/Alteration_of_share_capital_overview)

<https://www.investopedia.com/terms/h/holdingcompany.asp>

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Explain about the different methods of valuation of Goodwill and Shares in Companies
CO 2	To prepare and analyse the Profit and Loss Account and Balance Sheet for Banking Companies and its accounting treatment
CO 3	Identify the concept of Amalgamation ,Absorption and External Reconstruction of Companies and apply its accounting treatment
CO 4	Explain the procedure of Alteration of Share Capital and Liquidation and apply its accounting treatment
CO 5	Discuss the concept of Holding Companies and preparation of consolidated Balance Sheet

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	2	2	2	2	2	2
CO2	3	2	3	2	2	3

CO3	3	2	2	1	2	2
CO4	2	2	2	1	2	2
CO5	2	2	2	2	2	2
AVERAGE	2.4	2	2.2	1.6	2	2.2

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	A-5/8x8 marks	200 (only for theory question)	40	100	Section A must have 2 theory questions and 6 problems Section B must have 1 theory question and 4 problems
K2, K3	B-3/5x20 marks	500 (only for theory question)	60		



SEMESTER – IV  
ENTREPRENEURIAL DEVELOPMENT – THEORY

TEACHING HOURS : 60 CREDITS : 3  
COURSE CODE : BM18/4C/EDT L T P : 3 1 0

OBJECTIVES:

- Aims to achieve entrepreneurship awareness, provides opportunities and enhance entrepreneurial skills among the student, so as to transform them from mere job seekers to job creators.
- Introduce various sources of project finance and agencies in aiding entrepreneurial development.

COURSE OUTLINE:

UNIT: I 10 Hours

Concept of Entrepreneurship: Meaning- Types- Characteristics- Classification of Entrepreneurs- Factors influencing Entrepreneurship- Functions of Entrepreneur.

UNIT: II 10 Hours

Entrepreneurial development Programmes (EDP): Their Role, Relevance and Achievements- Role of Government in Entrepreneurial development.

UNIT: III 10 Hours

Financial Institutions and Agencies Promoting Entrepreneurship: Commercial Banks- DIC- SISI- IFCI- SIDBI- MFI's and Angel Investors.

UNIT: IV 20 Hours

Project Development Analysis: Sources of Business Idea and Business Opportunities-Feasibility Study- Marketing, Finance Technology & Legal Formalities- Tools of Appraisal-SWOT Analysis.

UNIT: V 10 Hours

Women Entrepreneurship in India: Importance- Challenges- Successful Indian Women Entrepreneurs- SHG's.

#### RECOMMENDED BOOKS:

1. Dr.C.B Gupta & Dr.N.P.Srinivasan,(2015),Entrepreneurship Development in India, 2015 Edition, Sultan Chand & Sons.
2. Dr. [Abha Mathur](#) (2017),Fundamentals of Entrepreneurship (ODISHA), Taxman's, 2018 Edition

#### REFERENCE BOOKS:

1. [Robert D. Hisrich](#), [Michael P. Peters](#), [Dean A. Shepherd](#) (2018) , Entrepreneurship - Indian Edition, McGraw Hill Education, 10<sup>th</sup> edition.
2. [Robert Hisrich](#), [Michael Peters](#), [Dean Shepherd](#) (2006 ), Enterpreneurship – SIE, McGraw Hill Education; 6 edition
3. S.S.Khanka, Entrepreneurial Development (2007), S.Chand and Company Limited, New Delhi, (Revised Edition) (2013).
4. Jayshree Suresh, [Entrepreneurial Development](#) (2007), Margham Publications, 3<sup>rd</sup> Edition, Chennai.
5. [Sharma Sangeeta](#) (2017), Entrepreneurship Development, PHI Learning Private Limited

#### JOURNALS AND PERIODICALS:

1. Journal of Entrepreneurship and Public Policy- Emerald Insight
2. Journal of Entrepreneurship – Sage publications, Chennai.
3. International Journal of Entrepreneurship – Sage Journals
4. Business Today

#### WEBSITES AND e-LEARNING SOURCES:

1. <https://www.toppr.com/guides/business-studies/entrepreneurship-development/process-of-entrepreneurship-development/>
2. <https://appinstitute.com/how-to-write-a-business-proposal/>
3. <https://www.simplilearn.com/feasibility-study-article>

4. <https://www.toppr.com/guides/business-studies/sources-of-business-finance/commercial-banks-and-financial-institutions/>
5. <https://www.entrepreneur.com/encyclopedia/angel-investor>
6. [www.niesbud.nic.in](http://www.niesbud.nic.in)
7. <https://www.youtube.com/watch?v=IPTNxfdrT5w>
8. <https://www.youtube.com/watch?v=dfnmwCv5FOY>
9. <https://www.youtube.com/watch?v=OyGVCi8bMmE>
10. <https://www.youtube.com/watch?v=UF8uR6Z6KLc>

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Discuss the fundamentals of entrepreneurship and its role in economic development.
CO 2	Outline the role, support and EDP programmes offered by the Government towards Entrepreneurial Development.
CO 3	Explain the role and support extended by funding organizations like banks, financial institutions, non banking institutions, Micro Finance Institutions and Angel investors to entrepreneurs.
CO 4	Analyse the marketing, financial, technological and legal feasibility of business venture and preparation of Business proposal.
CO 5	Demonstrate women empowerment Through entrepreneurship.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	3

CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	2
AVERAGE	3	3	3	3	3	2.8

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

TEACHING METHODOLOGY:

1. Lecture (Chalk and Talk-LCD)
2. Flipped Learning
3. e-Content
4. Entrepreneurship Videos
5. Group Discussion
6. Seminar
7. Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10/12X3 marks	50	30	100	Nil
K1, K 2	B-5/8x6 marks	300	30		
K2, K 3	C-2/4x20 marks	1200	40		



SEMESTER – V  
ACCOUNTING FOR DECISION MAKING

TEACHING HOURS: 90

CREDITS: 4

COURSE CODE: BM18/5C/ACM

L T P : 3 3 0

COURSE OBJECTIVES:

- To impart education to students about the principles and practices followed in the field of Management Accounting.
- To familiarize students with tools and skills of decision making in Management Accounts for Efficient management.
- To enhance Decision making skills by using various techniques

COURSE OUTLINE:

UNIT: I

10 Hours

Management Accounting- Meaning, Scope, Importance and Limitations- Management Accounting Vs. Cost Accounting- Management Accounting Vs. Financial Accounting.

UNIT: II

25 Hours

Ratio Analysis and Interpretation, Benefits and Limitations- Classification of Ratios-Liquidity, Profitability, Turnover, Capital Structure and Leverage.

UNIT: III

20 Hours

Funds Flow Statements- Cash Flow Statements.

UNIT: IV

20 Hours

Capital Budgeting- Nature of Capital Expenditure- Concept of Capital Budgeting- Capital Budgeting Procedure- Methods of Ranking-Investment Proposals- Pay Back Methods, Average Rate of Return Methods and Discounted Cash Flow Methods.

UNIT: V

15 Hours

Marginal Costing- Absorption Costing and Marginal Costing- CVP Analysis- Break-Even Analysis

for Profit Planning.

(NOTE: Problem Oriented)

**RECOMMENDED BOOKS:**

1. Dr. S.N. Maheshwari, Management Accounting, Sultan Chand & Sons, New Delhi, 2019.
2. Reddy, Murthy, Management Accounting, Margham Publishers, Chennai, 2015.

**REFERENCE BOOKS:**

1. T.S. Reddy, Y. HariPrasad Reddy, Cost & Management Accounting, Margham Publications, Chennai, 2018.
2. Dr. S. N. Maheshwari, Cost and Management Accounting, Sultan Chand & Sons, 2017(Reprint)
3. S.P.Iyengar, Cost accounting, Sultan Chand & Sons, New Delhi, 2006.
4. Saxena, Vashist, Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.
5. Dr.S.N.Maheshwari, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.
6. Sumit Jain, Management Accounting, Taxman Publications, New Delhi, 2008.

**JOURNALS AND PERIODICALS:**

1. Journal of the Institute of cost and works Accountants.
2. British periodicals Collection.
3. Growth of Management Systems Certificate in India

**E-LEARNING RESOURCES:**

<https://www.studocu.com/en/document/la-trobe-university/cost-accounting-and-decision-making/lecture-notes/management-accounting-notes-lecture-notes-lectures-1-12/307389/view>  
<https://myhomeworkhelp.com/ratio-analysis-problems-and-solutions/>  
<http://www.yourarticlelibrary.com/accounting/problems-accounting/accounting-problems-on-cash-flow-and-funds-flow-statements/79858>  
<https://www.businessmanagementideas.com/financial-management/funds-flow-analysis/problems-on-funds-flow-analysis-with-solution-financial-management/17034>  
<https://www.accountingformanagement.org/problems/capital-budgeting-techniques-problems/>

<http://mastermindsindia.com/15%20Marginal%20Costing.pdf>

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Demonstrate knowledge on the fundamentals of Management Accounting
CO 2	Compute and interpret using different ratios
CO 3	Analyse the operations of the organisation using fund and cash flow statements.
CO 4	Demonstrate different methods used in capital budgeting.
CO 5	Analyze the concept of marginal costing and utilize the same in decision making.

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	3

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-LCD)



Flipped Learning  
e-Content  
Group Discussion  
Seminar  
Peer Learning

#### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K2, K3	A-5/8X6 marks	300	40	100	Word limit only for Theory questions
K3,K4, K5	B-3/5X20 marks	1200	60		

**SEMESTER –V  
ELECTIVE  
TAX LAWS -I**

**TEACHING HOURS : 90**

**CREDITS : 4**

**COURSE CODE: BM18/5E1/TL1**

**L T P : 3 3 0**

**OBJECTIVES:**

- To acquaint with the various provisions of Income Tax Law.
- To procure the skill of computing taxable income and tax Liability.
- To help the students to pursue Professional Courses.

**COURSE OUTLINE:**

**UNIT: I** **10 Hours**

Basic Concepts - Assessment, Assessee, Person, Income, Assessment Year, Previous Year-Charge of Income Tax.

**UNIT: II** **16 Hours**

Residential Status and Incidence of Tax of Individual - Scope of Total Income.

**UNIT: III** **25 Hours**

Income from Salaries: Salary- Meaning and Features- Valuation of Allowances and Perquisites- Deductions from Salary Income

.

**UNIT: IV** **18 Hours**

Income from House Property- Computation of Annual Value of Let out House and Self occupied House- Deductions from the Annual Value.

**UNIT: V** **21 Hours**

Income from Business or Profession – Basic principles for computing Business Income- Admissible deductions- General Deductions under Sec.37- General and special disallowances under the Act-Deemed Profits-Maintenance of accounts- Compulsory Audit of accounts of

certain persons- Special provisions on ascertaining income on estimated basis under Sec 44 AD and 44AE.

**RECOMMENDED BOOKS:**

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

**REFERENCE BOOKS:**

1. T.S.Reddy, Y.Hariprasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. Dr.Vinod K,Singhania, Monica Singhania, Direct Taxes, Taxmann Publication Pvt. Ltd., New Delhi.
3. B.B.Lal, Direct Taxes, Konark Publishers Pvt, Ltd., New Delhi.
4. Dr. Vinod K. Singhania, Direct Taxes Ready Reckoner, Taxmann Publication Pvt. Ltd., New
5. Dr.H.C.Malhotra, Dr,S.P.Goyal, Income Tax Law and Practice, Sahitya Bhavan Publications, Agra.

**JOURNALS AND PERIODICALS:**

1. Economic Times
2. Business Line
3. Financial Express

**WEBSITES AND e-LEARNING SOURCES:**

1. [www.finance.indiamart.com](http://www.finance.indiamart.com)
2. [www.taxmann.com](http://www.taxmann.com)

**COURSE OUTCOME:**

CO Number	CO STATEMENT
CO 1	Outline on the basic concepts and terminologies in taxation like assessee, assessment year, previous year and charges of tax
CO 2	Identifying incidence of tax based on residential status.

CO 3	Tax treatment for Income from salaries, allowances and perquisites and deductions admissible.
CO 4	Learning to compute income from house property, preconstruction period interest, tax treatment for unrealised/ arrears of rent.
CO 5	Understanding the basic principles for computing business income and tax treatment for Income from business or profession, admissible deductions, disallowances.

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	2	3	3
CO2	3	3	3	2	3	3
CO3	3	3	3	2	3	3
CO4	3	3	3	2	3	3
CO5	3	3	3	2	3	3
AVERAGE	3	3	3	2	3	3

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	A-5/8x8 marks	300 (only for theory question)	40	100	Section A must have 2 theory questions and 6 problems Section B must have 1 theory question and 4 problems
K2, K3	B-3/5x20 marks	1200 (only for theory question)	60		

## SEMESTER- V

### ELECTIVE - INVESTMENT MANAGEMENT

TEACHING HOURS	: 90	CREDITS	: 3
COURSE CODE	: BM18/5E2/IMT	L T P	: 3 - 3- 0

#### OBJECTIVES

- To study about the scope and nature of Investment and portfolio management
- To study about the approaches of security analysis – technical and fundamental analysis
- To know about the components of company financial analysis, portfolio management

#### COURSE OUTLINE:

##### UNIT –I

15 Hours

**Investment:** Investment versus Speculation, Investment Alternatives and Their Evaluation, Financial Markets, Portfolio Management Process, Approaches to Investment Decision Making, Common Errors in Investment Management, and Qualities of Successful Investing. Role of Portfolio Management, Portfolio Management Practices in International markets.

##### UNIT –II

20 Hours

**Fundamental Analysis:** Economic Analysis, Industry Analysis , Company Analysis Framework.

**Technical Analysis :** Basic Tenets of Technical Analysis - Dow Theory - Behavior of Stock Prices - Major Trends - Charts and Trend Lines - Resistance and support Lines - Different Patterns, Elliot Wave Theory, Efficient market theory.

##### UNIT –III

20 Hours

**Risk and Return:** Concepts of risk and return, how risk is measured in terms of standard deviation and variance, the relationship between risk and return- Market Risk- Interest Rate Risk, Purchasing Power Risk - Business Risk - Financial Risk - Measurement of Risk.

##### UNIT –IV

15 Hours

**Portfolio Management** – Concept of portfolio and portfolio management, concept of risk, types of portfolio management. Markowitz Portfolio Selection Model: Concept of portfolio analysis and diversification of risk. Also discusses Markowitz Model and Efficient Frontier.

20 Hours

##### UNIT -V

**Capital Asset Pricing Model (CAPM):** Deals with the assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model, Arbitrage Pricing Theory and its principles, Comparison of Arbitrage Pricing Theory with the Capital Asset Pricing Model.

#### RECOMMENDED TEXT BOOK:

1. Prasanna Chandra (2017), Investments Analysis and Portfolio Management, Tata Mcgraw Hill, New Delhi- 2009.
2. Donald E.Fischer & Ronald, J.Jorden (2018), Security Analysis and Portfolio Management, Pearson Education India.

**REFERENCES:**

1. Kevin.S(2015), Security Analysis and Portfolio Management, Prentice Hall India learning pvt ltd.
2. M.Ranganatham and R.Madhumathi (2011), Security Analysis and Portfolio Management, Pearson.
3. Punithavathy Pandian(2012), Security Analysis and Portfolio Management, Vikas Publishing house.
4. Dr.V.A.Avadhani (2012), Security Analysis and Portfolio Management , Himalaya Publishing House.
5. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons, 2009.

**JOURNALS:**

1. The journal of portfolio management
2. The CFA institute, Financial Analysts Journal

**E-LEARNING RESOURCES:**

[www.iba.org](http://www.iba.org)

<https://www.amazon.in/Security-Analysis-Portfolio-Management-Kevin/dp/8120329635>

<http://www.pondiuni.edu.in/sites/default/files/Int-trade%20%26%20fin%20-260214.pdf>

<http://164.100.133.129:81/econtent/Uploads/Security Analysis & Portfolio Management.pdf>

[http://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM504\\_DMGT511\\_SECURITY\\_ANALYSIS\\_AND\\_P](http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_P)

[ORTFOLIO\\_MANAGEMENT.pdf](ORTFOLIO_MANAGEMENT.pdf)

[file:///C:/Users/BBM/Downloads/Securities%20Analysis%20and%20Portfolio%20Management%20\(%20PDFDrive.com%20\).pdf](file:///C:/Users/BBM/Downloads/Securities%20Analysis%20and%20Portfolio%20Management%20(%20PDFDrive.com%20).pdf)

<https://www.managementstudyguide.com/portfolio-revision.htm>

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Discuss the various alternatives available for investment
CO 2	Explain the concept of fundamental and technical analysis.
CO 3	Analyze the relationship between risk and return.
CO 4	Identify the value of equities and bonds.
CO 5	Discussion on the various strategies followed by investment practitioners.

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3
CO2	2	3	2	3	2	3
CO3	3	2	2	3	3	3
CO4	3	3	3	3	3	3
CO5	3	2	2	3	3	3
<b>AVERAGE</b>	<b>2.8</b>	<b>2.6</b>	<b>2.2</b>	<b>3</b>	<b>2.8</b>	<b>3</b>

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-LCD)  
 Flipped Learning  
 e-Content  
 Group Discussion  
 Seminar  
 Peer Learning  
 Tutorials  
 Interactive sessions  
 Stock Simulation Games

**QUESTION PAPER PATTERN**

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if any</b>
<b>K1</b>	<b>A-10/12X3 Marks</b>	<b>50</b>	<b>30</b>	<b>100</b>	<b>NIL</b>
<b>K1,K2</b>	<b>B – 5/8X6 Marks</b>	<b>300</b>	<b>30</b>		
<b>K2,K3</b>	<b>C-2/4X20 Marks</b>	<b>1200</b>	<b>40</b>		



SEMESTER – VI  
COST ACCOUNTING

TEACHING HOURS : 90

CREDITS : 4

COURSE CODE :BM18/6C/CAT

L T P : 3 3 0

COURSE OBJECTIVES:

To enable the students to

- To gain understanding of various costing techniques.
- To gain understanding of the various concepts of decision making process.
- To track and analyse the per unit cost of the products

COURSE OUTLINE:

UNIT: I 15 Hours

Cost accounting –Definition-Scope –objectives-Elements of cost – Difference between financial accounting and cost accounting – elements of cost - Preparation of cost sheet, Tender and quotation.

Unit: II 20 Hours

Materials: Material Purchases – Stock Control – Maximum, Minimum, Average, Reorder and Danger – EOQ – Inventory Ratio – Pricing of issue of materials- FIFO- LIFO- Simple and weighted average method.

Unit: III 20 Hours

Labour: Labour Cost Sheet- treatment of idle time and over time- Labour turnover- Methods of wage payment- time wage system- Piece rate system – Taylor’s differential piece rate system- Hasley premium plan – Rowan plan.

Unit: IV 20 Hours

Overheads- steps in Production Overhead Accounting- Classification of Production Overheads- Allocation of Production Overhead- Apportionment of production overhead- re-Appportionment of

service department. (Machine Hour Rate and Absorption of overhead excluded)

UNIT: V

15 Hours

Reconciliation of Cost and Financial Accounts-Need for Reconciliation-Reasons for Disagreement in Profit-Methods of Reconciliation-Procedure of Reconciliation

**RECOMMENDED BOOKS:**

1. S.P.Jain, K.L.Narang, Cost Accounting, Kalyani publishers, New Delhi, 2002.
2. T.S. Reddy, Y. HariPrasad Reddy, Cost Accounting, Margham Publications, Chennai, 2018.

**REFERENCE BOOKS:**

1. T.S. Reddy, Y. HariPrasad Reddy, Cost & Management Accounting, Margham Publications, Chennai, 2018.
2. Dr. S. N. Maheshwari, Cost and Management Accounting, Sultan Chand & Sons, 2017(Reprint)
3. S.P.Iyengar, Cost accounting, Sultan Chand & Sons, New Delhi, 2006.
4. Saxena,Vashist, Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.
5. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.

**JOURNALS AND PERIODICALS:**

1. Qualitative research in accounting Management.
2. Asian review of accounting.

**EARNING SOURCES:**

<http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>  
<http://www.yourarticlelibrary.com/cost-accounting/study-notes-on-cost-accounting/81086>  
<https://www.playaccounting.com/exp-ca/m-costing/material-costing-practical-problems-and-solution/>

<https://www.futureaccountant.com/standard-costing-variance-analysis/problems-solutions/labour-labor-single-type.php#.XVhPROgzbiU>  
<http://www.accountingnotes.net/cost-accounting/overhead-costs/examples-of-overhead-costs-top-11-examples-cost-accounting/16907>  
<http://icmai.in/upload/CASB/icwaicas3.pdf>  
<http://www.egyankosh.ac.in/bitstream/123456789/13676/1/Unit-11.pdf>  
<http://www.accountingnotes.net/cost-accounting/reconciliation-of-cost-and-financial-accounts/4509>

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Discuss the concept of cost accounting and demonstrate the use and preparation of cost sheet.
CO 2	Compute different methods for material purchases.
CO 3	Compare multiple systems for wage payment
CO 4	Discuss allocation and apportionment of production overhead
CO 5	Explain the need and methods of reconciliation of cost and financial accounts

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO6
CO1	3	3	3	2	3	3
CO2	3	3	3	3	3	3
CO3	3	3	2	3	2	3
CO4	3	2	2	2	2	3
CO5	3	3	2	3	2	3
AVERAGE	3	2.8	2.4	2.6	2.4	3

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Management Videos

Group Discussion

Seminar

Question Paper Pattern

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K2,k3,	A-5/8X6 marks	300	40	100	Word limit only for Theory questions
K3,k4, K5	B-3/5X20 marks	1200	60		

SEMESTER VI  
CREDIT MANAGEMENT

TEACHING HOURS : 90 CREDITS : 4  
COURSE CODE : BM18/6C/CRM L T P : 3 3 0

OBJECTIVES:

- To enable the students to know about the fundamentals of lending.
- To gain knowledge on different forms of lending by banks
- To provide adequate insight about the various methods of recovering the loan.

COURSE OUTLINE:

UNIT: I 15 Hours

Bank Credit- Basic Principles and Approach- Three C's- Purpose of Lending- Types of Credit-Demand Loan, Cash Credit, Overdraft, Term Loan- Features & Differences.

UNIT: II 20 Hours

Creation of Charge- Modes of Creating Charge- Mortgage- Meaning- Features- Types of Mortgage- Pledge- Lien- Assignment- Guarantee.

UNIT: III 20 Hours

Loan Processing- Documentation- Pre Sanction and Post Sanction- Sanctioning- Monitoring- Recovering- Financial Inclusion - Priority Sector Advances - Agricultural Loans, MSME - Housing- Education – SHG's – Self Employed and Professionals,- Non- Priority Sector Advances- Commercial and Business Loans

UNIT: IV 15 Hours

Project Finance- Appraisal- Assessment- Documentation- Disbursement- Monitoring- Follow up.

UNIT: V 20 Hours

NPA- Classification- Provisioning Norms – Income Recognition- Classification of Assets- Causes- Remedial Measures- Introduction to IBC 2016.

#### RECOMMENDED BOOKS:

1. IIBF, Handbook On Bebt Recovery, Taxmann Publication. 2017
2. IIBF, Banker's Handbook On Credit Management, Taxmann Publication, 2018

#### REFERENCE BOOKS:

1. IIB, Indian financial System and Commercial banking.
2. IIB, Special and preferred sector finance.
3. S. Murali, K.R. Subakrishna, Bank Credit Management, Himalaya Publishing House, 2012.
4. N.S. Toor, Bank Credit Management, Sky Lark Publications, New Delhi, 2012.
5. Sundaram, Varshney, Banking Theory Law and Practice, Sultan Chand & sons, New Delhi, 2006.
6. G. Vijayaragavan: "Bank Credit Management", Himalaya Publishing House

#### JOURNALS AND PERIODICALS:

1. Chartered Financial Analyst.
2. Portfolio Management
3. Financial Dailies
4. Annual reports of RBI

#### WEB SOURCES:

1. <https://www.bis.org/publ/bcbssc125.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
3. <https://educademic.wordpress.com/2014/09/12/modes-of-charging-security/>
4. <https://m.rbi.org.in/Scripts/FAQView.aspx?Id=87>
5. <https://efinancemanagement.com/sources-of-finance/credit-appraisal-of-term-loans-by-financial-institutions-like-banks>
6. <https://bankingschool.co.in/financial-analysis/term-loan-appraisal/>
7. [https://www.rbi.org.in/scripts/BS\\_ViewMasCirculardetails.aspx?Id=449](https://www.rbi.org.in/scripts/BS_ViewMasCirculardetails.aspx?Id=449)

8. <http://bankdrt.net/>

9. [https://shodhganga.inflibnet.ac.in/bitstream/10603/130558/11/11\\_chapter%202.pdf](https://shodhganga.inflibnet.ac.in/bitstream/10603/130558/11/11_chapter%202.pdf)

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Identify the basic concepts of credit and debt recovery
CO 2	Discuss the various charges created on collateral security
CO 3	Explain the documentation procedure and highlight on priority sector advances
CO 4	Demonstrate the appraisal of term loan
CO 5	Criticize on various provisioning norms and Debt Recovery Tribunals

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	3	3	2	2
CO2	3	2	3	3	2	2
CO3	2	2	3	3	2	2
CO4	3	3	3	3	2	2
CO5	2	2	3	3	2	2
AVERAGE	2.6	2.2	3	3	2	2

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Management Videos

Group Discussion

Seminar

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10/12X3 marks	50	30	100	Nil
K1, K 2	B-5/8x6 marks	200	30		
K2, K 3	C-2/4x20 marks	500	40		



SEMESTER-VI  
RISK MANAGEMENT

TEACHING HOURS : 90

COURSE CODE : BM18/6C/RMT

CREDITS : 4

L T P : 3 3 0

OBJECTIVES:

To enable the students to

1. Acquire a basic knowledge of various aspects of Risk Management.
2. Understand the different dimensions of risk and its impact.
3. To familiarize with the risk management techniques used in banks

COURSE OUTLINE:

UNIT: I

20 Hours

Concept of Banking Risk- - Types of Risks in Banks-Banking Book -Trading Book- Off Balance Sheet Exposures -Need for Risk Management-Risk Management Process- Risk Identification- Risk Measurement- Risk Pricing- Risk Monitoring and Control- Risk Mitigation.

UNIT: II

20 Hours

Forex Risk Management- Transaction Exposure- Translation Exposure- Operating Exposure- External Hedge- Forward Contract- Money Market Hedge- Options, Futures and Swaps- Internal Hedge- Exposure Netting- Denomination in Local Currency- Foreign Currency Accounts.

UNIT: III

15 Hours

Interest Rate Risk Management- Sources- Measurement Techniques- Management Techniques- Strategies for Control- Financial Swap- Currency Swap- Interest Rate Options- Forward Rate Agreement.

UNIT: IV

20 Hours

Credit Risk Management- Sources- Credit Rating- Techniques of Credit Risk Management- Credit Derivatives- Operational Risk- Causes and Control Measures.

UNIT: V

15 Hours

Liquidity Risk- Sources- Role of Liquidity and Risk Management- Measuring and Managing Liquidity Risk - Failure to Maintain CRR & SLR- Cash Management in Banks.

RECOMMENDED BOOKS:

1. Indian Institute of Banking and Finance Publications, Risk Management , Macmillan Chennai.2018
2. C.Jeevanandam, Foreign Exchange and Risk Management in Banks, Sultan Chand & Sons, New Delhi 2016

REFERENCE BOOKS:

1. Paul Newson, Interest Rate Risk Management in Banking Book, Risk Books, London 2017
2. Indian Institute of Banking and Finance, Theory and Practice of Treasury and Risk Management in Banks, Taxman Publications, New Delhi,2009
3. MooradChoudry,Managing Risk in Commercial and Retail Banking, John Wiley& Sons Pte Ltd. Singapore, 2017
4. Koulafetis, Panayiota, Modern Credit Risk Management Theory and Practice, Palgrave Macmillan Englkan,2017
5. Johannes Wernz, Bank Management and Control, Springer, Berlin, 2014

JOURNALS:

Prabandhan: Indian Journal of Management, New Delhi.

International Journal of Risk assessment and Management, Inderscience Publishers, UK

EARNING RESOURCES:

<https://www.educba.com/risk-management-in-banks/>

[https://www.metricstream.com/solution\\_briefs/ORM.htm](https://www.metricstream.com/solution_briefs/ORM.htm)

[https://www.sas.com/en\\_in/insights/risk-management/credit-risk-management.html](https://www.sas.com/en_in/insights/risk-management/credit-risk-management.html)

<https://www.slideshare.net/vswamypm/interest-rate-risk-management-in-banks>

[https://www.sas.com/en\\_ph/insights/risk-management/liquidity-risk.html](https://www.sas.com/en_ph/insights/risk-management/liquidity-risk.html)

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Explain the concept and significance of Risk Management in Banks
CO 2	Identification of exposures in foreign exchange risk in banks and apply the hedging methods to overcome them
CO 3	Compare the types of interest rate risk and apply the management techniques
CO 4	Discuss on the various credit risk and operational risk of banks and measures to control them using Basel norms
CO 5	Assess the liquidity position of Banks

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	2	2	2
CO2	2	2	2	2	2	2
CO3	3	2	2	2	2	2
CO4	3	2	2	2	1	1
CO5	3	2	2	2	1	2
AVERAGE	2.8	2	2	2	1.6	1.8

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-LCD)

Flipped Learning  
e-Content

Management Videos  
Group Discussion  
Seminar  
Peer Learning

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10/12X3 marks	50	30	100	Compulsory Question from each unit
K1. K 2	B-5/8x6 marks	300	30		
K2, K 3	C-2/4x20 marks	1200	40		

SEMESTER – VI  
TAX LAWS -II

TEACHING HOURS : 90

CREDITS : 4

COURSE CODE : BM18/6E3/TL2

L T P : 3 3 0

OBJECTIVES:

- To acquaint with the various provisions of Tax Law.
- To procure the skill of computing taxable income and tax Liability.
- To help the students to pursue Professional Courses.

COURSE OUTLINE:

UNIT: I 28 Hours

Capital Gains: Meaning and Kinds of Capital Assets-Transfer of Capital Asset- Transactions not regarded as transfer-Computation of Long term Capital Gains and Short term Capital Gains-Exemption on Capital Gains- Tax on Capital Gains. (Theory & Problems)

UNIT: II 21 Hours

Income from other sources- Deductions under this head- Assessment of Individual's total income- Exempted Incomes. (Theory & Problems)

UNIT: III 15 Hours

Deductions from Gross Total Income of individual- Income Tax Rebates- Filing of Income Tax Returns - Set-off and carry forward of Losses - Income Tax Authorities. (Theory & Problems)

UNIT: IV 13 Hours

Indirect Taxes overview-GST an introduction – Benefits of GST – Comparison of GST with prior indirect taxes – Role of GSTN in implementation of GST – Challenges in implementation.(Theory only).

UNIT: V 13 Hours

GST – Registration – Supply – Meaning and Types of Supply – Time of Supply – Input tax – Eligibility, Claim and Reversal – Reverse Charge Mechanism – Returns – Export and Import of Goods and Services. (Theory only).

RECOMMENDED BOOKS:

1. Dr.Vinod K,Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publication Pvt. Ltd., New Delhi.
2. “GST”- Taxmann Publication Pvt. Ltd., New Delhi.

REFERENCE BOOKS:

1. T.S.Reddy, Y.Hariprasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. V.P.Gaur, D,B,Narang, Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3. Dr.Vinod K,Singhania, Monica Singhania, Direct Taxes, Taxmann Publication Pvt. Ltd., New Delhi.
4. B.B.Lal, Direct Taxes, Konark Publishers Pvt, Ltd., New Delhi.
5. Dr.H.C.Malhotra, Dr,S.P.Goyal, Income Tax Law and Practice, Sahitya Bhavan Publications, Agra.

JOURNALS AND PERIODICALS:

1. Economic Times
2. Business Line
3. Financial Express

WEBSITES AND e-LEARNING SOURCES:

1. [www.finance.indiamart.com](http://www.finance.indiamart.com)
2. [www.taxmann.com](http://www.taxmann.com)
3. <https://cleartax.in/s/gst-law-goods-and-services-tax>

COURSE OUTCOME:

CO Number	CO STATEMENT
CO 1	Identify the meaning of capital gains and effect of tax incidence in transfer of capital assets

CO 2	Demonstrate the provisions of Income from Other Sources and Assessment of Individuals
CO 3	Evaluate the deductions allowed in Gross Total Income, Rebates and filing of returns
CO 4	Discussion on GST and its implications compared to the previous forms of indirect taxes
CO 5	Analyze the implementation of GST on supply and Input tax.

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	2	2	2
CO2	3	3	3	2	2	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	2	2
CO5	3	3	3	2	2	2
AVERAGE	3	3	3	2	2	2

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

### QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	A-5/8x8 marks	300 (only for theory question)	40	100	Section A must have 2 theory questions and 6 problems Section B must have 1 theory question and 4 problems
K2, K3	B-3/5x20 marks	1200 (only for theory question)	60		



**SEMESTER- VI**  
**FINANCIAL MANAGEMENT**

**TEACHING HOURS : 90**

**CREDITS : 4**

**COURSE CODE : BM18/6E4/FMT**

**L T P : 3 2 0**

**OBJECTIVES:**

- To identify the basic concepts of Financial management
- To imply the significance of leverages
- To understand the various types of budgets

**UNIT – I**

**14 hours**

Introduction: Nature and Scope of Financial Management - Finance Function — Its relationship with Other Functions – Finance Organization – Role and Functions of the Financial Manager – Objectives of Financial Management - Analysis and Interpretation of Financial Statements – Financial Forecasting

**UNIT – II**

**18 hours**

Leverage – Meaning - Types - Significance - Computation and inferences of Degree of Operating Leverage, Financial Leverage and Combined Leverage.

**UNIT – III**

**18 hours**

Dividend theory - Walter’s model - Miller-Modigliani hypotheses - Dividend Policy – Issues in Dividend Policy – Forms of Dividend – Dividend Policy analysis (Theory only)

**UNIT – IV**

**20 hours**

Budgetary control – Meaning – Objectives – Limitations – Classification of Budgets – Production Budget – Sales Budget – Direct Labour Budget – Overhead Budget – Cash Budget – Fixed & Flexible Budget - Performance Budgeting – Zero base Budgeting. 20 hours

**UNIT – V**

**20 hours**

Management of Working Capital – Concepts – components – Types of working capital - Determinants and need for Working Capital - Computation of Working Capital for a Company

**RECOMMENDED BOOKS:**

1. Dr. S. N. Maheshwari (2019). Financial Management, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
2. I M Pandey (2016) Financial Management, 11<sup>th</sup> Edition, Vikas Publishing House Pvt Ltd, New Delhi

**REFERENCE BOOKS:**

- M Y Khan P K Jain(2018) Financial Management Text Problems & Cases, 8<sup>th</sup> Edition, Mc Graw Hill
- Prasanna Chandra (2019) Financial Management Theory & Practice, 10<sup>th</sup> Edition, Mc Graw Hill
- Financial Management Essentials you always wanted to know (Self Learning Management Series) (2017), Vibrant Publishers
- Hand Book on Financial Management (2019), Institute of Directors, New Delhi
- Dr. Anil Kuman Dhagat & Kogent Learning Solutions (2012), Financial Management, Dream Tech Press

**JOURNALS AND PERIODICALS:**

1. Journal of Multinational Financial Management
2. Financial Management, Wiley online library

**WEBSITES AND e-LEARNING SOURCES:**

<https://www.managementstudyguide.com/financial-management.htm>

<https://www.thebalancesmb.com/what-is-leverage-393481>

<https://corporatefinanceinstitute.com/resources/knowledge/trading-investing/dividend-policy/>

<https://efinancemanagement.com/working-capital-financing/working-capital-management>

<https://www.businessmanagementideas.com/management/functions/budgetary-control-definition-objectives-and-benefits/3590>

<https://www.businessmanagementideas.com/management/budgetary-control-management/budget-and-budgetary-control-management/10474>

**COURSE OUTCOMES:**

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Outline the concept and need for managing financial aspects of business

CO 2	Demonstrate the significance of leverages, compute the same and draw inferences
CO 3	Understand the different types of dividend policies and plan a suitable dividend policy for the organization
CO 4	Prepare different types of budgets and exercise control over the use of funds
CO 5	Compute the working capital required and assess the amount of working capital required for a business

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
<b>AVERAGE</b>	3	3	2.8	3	3	3

KEY: **STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1**

NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

### QUESTION PAPER PATTERN

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if any</b>
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<b>K1, K2</b>	<b>A-5/8x8 marks</b>	<b>200 (only for theory question)</b>	<b>40</b>	<b>100</b>	<b>Section A must have 2 theory questions and 6 problems</b> <b>Section B must have 1 theory question and 4 problems</b>
<b>K2, K3</b>	<b>B-3/5x20 marks</b>	<b>500 (only for theory question)</b>	<b>60</b>		

SEMESTER VI  
ELECTIVE-  
AUDITING

TEACHING HOURS:90

CREDITS : 4

COURSE CODE: BM18/6E5/AUD

L T P : 3-3-0

COURSE OBJECTIVES:

- To explain the various aspects of auditing
- To Analyze the different dimensions of auditing in banking companies
- To discuss the appointment of auditors and their rights and obligations as an auditor

UNIT I

20 Hours

Meaning and Definition – Scope of Audit - Objectives of Audit – Types of Audit – Distinction between auditing and accounting – Advantages and limitations of audit .

UNIT II

15 Hours

Vouching –Cash Transactions-Credit Sales - Credit Purchases – Payment of Wages – Objects of Internal Check & Difference between Internal Control & Internal Audit.

UNIT III

20 Hours

Verification and Valuation of Assets and Liabilities – Objects and Mode of Verification – Process –Accounting Standards for Valuation - Distinction between Verification and Valuation

UNIT IV

15 Hours

Introduction to Bank Audit – Concept – Audit Report: Long Form Audit Report in case of Branches, Long Form Audit Report in case of Banks.

UNIT V

20 Hours

Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.

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#### RECOMMENDED BOOKS:

1. Dinkar Pagare,(2016) Principles and Practice of Auditing, Sultan Chand & Sons.
2. Ray Whittington, Kurt Pany (2015) Principles of Auditing & Other Assurance Services,(20<sup>th</sup> edition) McGraw-Hill Education

#### REFERENCE BOOKS:

1. Ravinder Kumar and Virender Sharma,(2015) Auditing Principles and Practice,(3<sup>rd</sup> edition) PHI Learning
2. Robert Hiester Montgomery, (2015), Auditing Theory and Practice, Andesite Press
3. Aruna Jha,(2016) Auditing (3<sup>rd</sup> edition) Taxmann Publication.
4. Aruna Jha,(2017) Auditing & Corporate Governance, Taxmann Publication.
5. A.K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.

#### JOURNALS

1. International Journal of Auditing
2. Journal of Accounting Research, Chicago
3. RBI Working Papers on Auditing

#### WEBSITES AND e-LEARNING SOURCES:

1. <https://www.accountingedu.org>what-is-auditing>
2. <https://economictimes.indiatimes.com>Definition>Finance>

3. <https://corporatefinanceinstitute.com>Resources>Knowledge>Accounting>
4. <https://smallbusiness.chron.com>audit-procedures-income-statement-36743>
5. <https://pocketsense.com>verify-financial-statements-85229772>
6. <https://cleartax.in>statutory-audit-of-banks>
7. <https://www.indiafilings.com>Guides>Banking>
8. <https://www.toppr.com>gudies.accounting-and-auditing>appointment-of>
9. <www.mca.gov.in>SearchableActs>Section139>

**COURSE OUTCOMES:**

CO Number	CO STATEMENT
CO 1	Discuss the scope of auditing.
CO 2	Explain the audit of financial statements of a company
CO 3	Analyze various cash transactions and differentiate between internal control and internal audit
CO 4	Discuss the concept of bank audit and the preparation of audit reports
CO 5	Outline the role, responsibilities and removal of an Auditor

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	2	3	3	2	3
CO5	3	2	3	3	2	3
AVERAGE	3	2.6	3	3	2.6	3

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Videos on auditing

Group Discussion

Seminar

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10/12X3 marks	50	30	100	Nil
K1. K 2	B-5/8x6 marks	300	30		
K2, K 3	C-2/4x20 marks	1200	40		



## **SEMESTER VI**

### **ELECTIVE -COMPANY LAW AND LIMITED LIABILITY PARTNERSHIP**

**TOTAL HOURS: 6**

**CREDITS: 4**

**COURSE CODE: BM18 / 6E6 / CLL**

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

#### **COURSE OBJECTIVES**

1. To identify the nature, kinds of companies and procedure for incorporation of companies.
2. To gain an understanding of the provisions relating to membership of a company and transfer and transmission of shares
3. To explain the various kinds of the meetings of a company, structure of the Board of Directors and provisions relating to winding up of a company and law relating to Insolvency and Bankruptcy Code.
4. To explore the law relating to Limited Liability Partnership and conversion of different forms of organisation into Limited Liability Partnership.

#### **COURSE OUTLINE**

##### **UNIT I**

Meaning and Definition of Joint Stock Company – Nature of a company – features- Kinds of companies – Differences between private and public companies. Formation of a one man company - Promotion-Role of Promoters – Incorporation of a company.

**(15 Hrs)**

##### **UNIT II**

Memorandum of Association –Doctrine of Ultra Vires. Articles of Association – Distinction between the two – Doctrine of Constructive Notice – Doctrine of Indoor Management. Prospectus – Contents – Types of Prospectus – Misstatements in prospectus.

**(25 Hrs)**

##### **UNIT III**

Membership of a company – modes of acquiring Membership – Termination of membership – Rights and liabilities of members. Transfer and transmission of shares

**(20 Hrs)**

##### **UNIT IV**

Meetings of Board of directors – meeting of share Holders – various resolutions – Quorum – Voting Rights - Structure of board of directors – corporate governance relating to structure of the board- Corporate Social Responsibility-Closure of Companies through STK Process- Winding Up – Meaning - Types of winding up-Insolvency and Bankruptcy Code (IBC)- Role of NCLT in Solvency and Bankruptcy(NCLT).

**(20 Hrs)**

##### **UNIT V**

Limited Liability Partnership (LLP): Meaning – Features – Nature-Incorporation of LLP – Conversion of Firm, Private Company, Unlisted Public Company to LLP- Duties and Responsibilities of Partners.

**(10 Hrs)**

## RECOMMENDED TEXTBOOKS

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

## REFERENCE BOOKS

1. Avtar Singh, Company Law, Eastern Book Company, 17<sup>th</sup> Ed.(2019).
2. Dr.G.K.Kapoor, Dr.Sanjay Dhamija, Company Law – A Comprehensive Text Book on Companies Act 2013 (As amended by Companies(Amendment) Act 2019), 22<sup>nd</sup> Ed.(2019).
3. Study Material for Executive Program for students by ICSI, 2014
4. LLP Manual - An Authentic Compendium of Act/Rules/Circulars & Notifications on Law relating to LLPs LLP Manual, Taxmann, 7<sup>th</sup> Ed.(2017).
5. Insolvency and Bankruptcy Code Ready Reckoner, CA Kamal Garg, 2018.

## JOURNALS

1. Journal of Corporate Law Studies
2. International Company and Commercial Law Review
3. The Chartered Secretary
4. ICSI IPA Insolvency and Bankruptcy Journal
5. Corporate Governance: An International Review
6. The Yale Law Journal

## WEBSITES AND E-LEARNING RESOURCES

- 1) <https://www.setindiabiz.com/learning/types-of-company-companies-act-2013/>
- 2) <http://www.mca.gov.in/MinistryV2/stepstoformanewcompany.html>
- 3) [https://edurev.in/studytube/Modes-of-Acquiring-Membership--Rights--Duties-Memb/b0f592fb-b66d-453d-b5de-38a4df5d9163\\_t](https://edurev.in/studytube/Modes-of-Acquiring-Membership--Rights--Duties-Memb/b0f592fb-b66d-453d-b5de-38a4df5d9163_t)
- 4) [https://www.icsi.edu/media/webmodules/IBC\\_2016\\_Final29Sept2017.pdf](https://www.icsi.edu/media/webmodules/IBC_2016_Final29Sept2017.pdf)
- 5) <http://www.mca.gov.in/MinistryV2/natureoflimitedliabilitypartnershipllp.html>

## COURSE OUTCOMES

### Students will be able to

CO No.	CO Statement
CO 1	Explain nature and kinds of companies and procedure for formation of companies
CO 2	Identify and gain knowledge on the Memorandum of Association, Articles of Association and Prospectus and the doctrines of Ultra Vires, Constructive Notice and Indoor Management
CO 3	Discuss ways of obtaining membership in a company and its termination and the procedure for transfer and transmission of shares
CO 4	Demonstrate the understanding of the provisions regarding conduct of meetings of the Board of Directors and Shareholders, Voting Rights and Resolutions. Analyse the Procedure for Winding up and Law relating to Insolvency and Bankruptcy Code(IBC)
CO 5	Outline and explore the concept of LLP and discuss the Rights and Liabilities and the conversion of Firms, Private Companies and Unlisted Public companies

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

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	3	2	3
<b>CO2</b>	3	2	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>AVERAGE</b>	3	2.8	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: E Content, Videos

Group Discussion on Case Laws

Crossword Puzzles-Seminars

**QUESTION PAPER PATTERN**

## QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	A-10/12x3 marks	50 words	30	100	Compulsory Question for each unit
K2,K3	B-5/8x6 marks	300 words	30		
K2, K3	C-2/4x20 Marks	1200words	40		