

**ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)**

**Chennai-600008**

**DEPARTMENT OF COMMERCE (HONS.)**

**SELF- SUPPORTING**

**CHOICE BASED CREDIT SYSTEM**

**OUTCOME BASED EDUCATION**



**B.COM (HONS.) SYLLABUS WITH EFFECT FROM**

**ACADEMIC YEAR**

**2019 – 2020**

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

**Revised syllabus**  
**(Effective from the academic year 2019-2020)**

**REGULATIONS**

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

**OBJECTIVES**

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

**ELIGIBILITY FOR ADMISSION:**

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

**ELIGIBILITY FOR THE AWARD OF DEGREE:**

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

**DURATION:**

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

**COURSE OF STUDY:**

The main subject of study for B.Com (Hons.) program shall consist of the following:

PART – I: Languages (Tamil or other Languages)

PART – II: English

PART – III: Core subjects, Project, Internship

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

PART–V: Extension Activities - Sports/NCC/ECell/SIFE/RRC/CSS/Rotract/YRC/NSS

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

**i) Learning Methodology**

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

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

**ii) Internship**

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

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

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

**iii) MOU with Companies**

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

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

#### iv) Faculty Composition

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

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

#### NUMBER OF CREDITS

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

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

#### EXTENSION SERVICE (Part – V)

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

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

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

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

## **PROGRAMME EDUCATIONAL OBJECTIVE**

Our programme will produce graduates who will be able to

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

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

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

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

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

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

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

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

## **PROGRAMME OUTCOME**

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

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

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

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

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

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

## **PROGRAMME SPECIFIC OUTCOME**

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

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

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

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

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

## PROGRAMME PROFILE

### B.COM (HONS.)

SEMESTER	CORE	COURSE CODE	COURSE TITLE	CREDITS	TOTAL
I		FOUNDATI ON	LANGUAGE I	3	100
I		FOUNDATI ON	FOUNDATI ON ENGLISH I	3	100
I	1	HC18/1C/F AG	FINANCIAL ACCOUNTI NG	4	100
I	2	HC18/1C/B TP	BANKING THEORY, LAW & PRACTICE	4	100
I	3	HC18/1C/P OM	PRINCIPLE S OF MANAGEM ENT	4	100
I	4	MC18/1C/B MM	BUSINESS MATHEMA TICS	4	100
I		PART- IV	NON MAJOR ELECTIVE	2	50
			TOTAL	24	
II		FOUNDATI ON	LANGUAGE II	3	100
II		FOUNDATI ON	FOUNDATI ON ENGLISH II	3	100
II	5	HC18/2C/A FG	ADVANCED FINANCIAL ACCOUNTI NG	4	100
II	6	HC18/2C/M CL	MERCANTI LE LAW	4	100
II		HC18/2C/I	PRINCIPLE	4	100

	7	NS	S OF INSURANC E				
II	8	MC18/2C/O PT	OPTIMIZA TION TECHNIQU ES	4			100
II		PART- IV	NON MAJOR ELECTIVE	2			50
			TOTAL	24			
III	9	HC18/3C/B PE	BUSINESS POLICY AND ENVIRONM ENT	4			100
III	10	HC18/3C/C AG	CORPORAT E ACCOUNTI NG	4			100
III	11	HC18/3C/B ST	BUSINESS STATISTIC S	4			100
III	12	HC18/3C/E CG	ELEMENTS OF COST ACCOUNTI NG	4			100
III	13	HC18/3C/C MG	CONTEMP ORARY MARKETIN G	4			100
III	14	BE18/3C/B EC	BUSINESS ECONOMIC S	4			100
III		PART- IV	ENVIRONM ENTAL STUDIES	2			50
III		HC18/3I/IP R	INTERNSHI P	7			100
			TOTAL	33			
IV	15	HC18/4C/S AS	SPECIAL ACCOUNTS	4			100
IV	16	HC18/4C/R HY	RESEARCH METHODO LOGY	4			100
IV	17	HC18/4C/C TS	COSTING METHODS AND TECHNIQU	4			100



			ES				
IV	18	HC18/4C/FLS	FINANCIAL MARKETS AND SERVICES	4			100
IV	19	HC18/4C/CAB	COMPUTER APPLICATION IN BUSINESS	4			100
IV	20	BE18/4C/ILT	INTERNATIONAL TRADE	4			100
IV		PART-IV	VALUE EDUCATION	2			50
			TOTAL	26			
V	21	HC18/5C/IP1	INCOME TAX AND TAX PLANNING I	4			100
V	22	HC18/5C/FMT	FINANCIAL MANAGEMENT	4			100
V	23	HC18/5C/ADM	ACCOUNTING FOR DECISION MAKING	4			100
V	24	HC18/5C/AUG	AUDITING	4			100
V	25	HC18/5C/CYL	COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS	4			100
V	26	HC18/5C/ELD	ENTREPRENEURIAL DEVELOPMENT	4			100
V		HC18/5I/IPR	INTERNSHIP	7			100
			TOTAL	31			
VI	27	HC18/6C/IP2	INCOME TAX AND TAX PLANNING II	4			100

	28		INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT				
VI		HC18/6C/IPM		4			100
	29		INDIRECT TAX LAWS				
VI		HC18/6C/TTL		4			100
	30		ORGANISATIONAL BEHAVIOUR				
VI		HC18/6C/OGB		4			100
	31		LOGISTICS AND SUPPLY CHAIN MANAGEMENT				
VI		HC18/6C/LSM		4			100
	32		PROJECT AND VIVA VOCE				
VI		HC18/6C/PRO		8			100
		PART- V	EXTENSION ACTIVITY	1			
			TOTAL	29			
			TOTAL COURSE CREDITS	167			

## EVALUATION PATTERN FOR CONTINUOUS ASSESSMENT

INTERNAL VALUATION BY COURSE TEACHER/S

### PART I, II AND III-THEORY PAPERS

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

Participatory learning/Group discussion			10 Marks
Total			40 marks

### **PART III- PRACTICAL PAPERS**

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

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

### **PART IV**

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

### **QUESTION PAPER PATTERN**

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

### **KEYWORDS FOR QUESTION PAPERS BASED ON KNOWLEDGE LEVELS**

#### **KNOWLEDGE LEVEL 1-REMEMBERING/RECALLING**

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

Who	What	Why	When	Omit
Where	Which	Choose	Find	How

Define	Label	Show	Spell	List
Match	Name	Relate	Tell	Recall
Select	Describe			

### KNOWLEDGE LEVEL 2- UNDERSTANDING

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

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

### KNOWLEDGE LEVEL 3-APPLYING

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

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

## RUBRICS FOR CONTINUOUS ASSESSMENT

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

## **END SEMESTER EVALUATION PATTERN**

### **THEORY PAPERS**

**PART I/II/III**

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

**DOUBLE VALUATION BY COURSE TEACHER AND EXTERNAL EXAMINER**

**MAXIMUM MARKS: 100 TO BE CONVERTED TO 60**

**PASSING MARK: 50**

**PART IV**

**SINGLE VALUATION**

**WRITTEN TEST**

**MAXIMUM MARKS: 50**

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

### **TEMPLATE FOR QUESTION PAPER (THEORY)**

Question Paper should cover all the five units

#### **Section A**

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

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

#### **SectionB**

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

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

#### **Section C**

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

**4 questions** - not more than 1question from any unit.

One compulsory question as a Case Study

### **TEMPLATE FOR QUESTION PAPER (PROBLEM ORIENTED PAPERS)**

Question Paper should cover all the five units

#### **Section A**

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

**10 questions** consisting of 5 theory questions (one / two sentence answers) and 5 small problems.

#### **SectionB**

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

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

#### **Section C**

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

**4 questions** - not more than 1 question from any unit.

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

#### **Section –A**

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

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

1 Compulsory Question from Tally Internal

Choice :

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

Note:

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

### **PROJECT AND VIVA VOCE- 100 MARKS**

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

### **INTERNSHIP:**

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

### **PASSING MINIMUM**

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

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

### **CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

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

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

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

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

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

Successful candidates passing the examinations in all the Part- III courses with

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

## RANKING

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

## APPEARANCE FOR IMPROVEMENT

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

## COURSE PROFILE-PROGRAMME OF STUDY

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
FOUNDATION	LANGUAGE I	3	4	60		40	60	100
FOUNDATION	FOUNDATION ENGLISH I	3	4	60		40	60	100
HC18/1C/FAG	FINANCIAL ACCOUNTING	4	6	90	2-4-0	40	60	100
HC18/1C/BTP	BANKING THEORY, LAW & PRACTICE	4	5	75	3-2-0	40	60	100
HC18/1C/POM	PRINCIPLES OF MANAGEMENT	4	4	60	2-2-0	40	60	100
MA18/1C/BMM	BUSINESS MATHEMATICS	4	5	75		40	60	100
PART- IV	NON MAJOR ELECTIVE	2	2	30	2-0-0	-	50	50
	<b>TOTAL</b>	<b>24</b>	<b>30</b>					
FOUNDATION	LANGUAGE II	3	4	60		40	60	100
FOUNDATION	FOUNDATION ENGLISH II	3	4	60		40	60	100
HC18/2C/AFG	ADVANCED FINANCIAL ACCOUNTING	4	6	90	2-4-0	40	60	100
HC18/2C/MCL	MERCANTILE LAW	4	5	75	3-2-0	40	60	100



HC18/2C/INS	PRINCIPLES OF INSURANCE	4	4	60	3-1-0	40	60	100
MA18/2C/OPT	OPTIMIZATION TECHNIQUES	4	5	75		40	60	100
PART- IV	NON MAJOR ELECTIVE	2	2	30	2-0-0	-	50	50
	TOTAL	24	30					
HC18/3C/BPE	BUSINESS POLICY AND ENVIRONMENT	4	4	60	3-1-0	40	60	100
HC18/3C/CAG	CORPORATE ACCOUNTING	4	5	75	3-2-0	40	60	100
HC18/3C/BST	BUSINESS STATISTICS	4	4	60	3-1-0	40	60	100
HC18/3C/ECG	ELEMENTS OF COST ACCOUNTING	4	5	75	3-2-0	40	60	100
HC18/3C/CMG	CONTEMPORARY MARKETING	4	5	75	3-2-0	40	60	100
BE18/3C/MET	MICRO ECONOMIC THEORY	4	5	75		40	60	100
PART- IV	ENVIRONMENTAL STUDIES	2	2	30		--	50	50
HC18/3I/IPR	INTERNSHIP	7						100
	TOTAL	33	30					
HC18/4C/SAS	SPECIAL ACCOUNTS	4	6	90	2-4-0	40	60	100
HC18/4C/RHY	RESEARCH METHODOLOGY	4	4	60	3-1-0	40	60	100
HC18/4C/CTS	COSTING METHODS AND TECHNIQUES	4	5	75	3-2-0	40	60	100
HC18/4C/FLS	FINANCIAL MARKETS AND SERVICES	4	4	60	3-1-0	40	60	100
HC18/4C/CAB	COMPUTER APPLICATION IN BUSINESS	4	4	60	2-2-0	40	60	100
BE18/4C/INE	INTERNATIONAL ECONOMICS	4	5	75		40	60	100
PART- IV	VALUE EDUCATION	2	2	30		--	50	50
	TOTAL	26	30					
HC18/5C/IP1	INCOME TAX AND TAX PLANNING I	4	6	90	2-4-0	40	60	100
HC18/5C/FMT	FINANCIAL MANAGEMENT	4	6	90	2-4-0	40	60	100

HC18/5C/ADM	ACCOUNTING FOR DECISION MAKING	4	5	75	3-2-0	40	60	100
HC18/5C/AUG	AUDITING	4	4	60	3-1-0	40	60	100
HC18/5C/CYL	COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS	4	5	75	3-2-0	40	60	100
HC18/5C/ELD	ENTREPRENEURIAL DEVELOPMENT	4	4	60	3-1-0	40	60	100
	ACCOUNTING STANDARDS	2						100
HC18/5I/IPR	INTERNSHIP	7						100
	TOTAL	31	30					
HC18/6C/IP2	INCOME TAX AND TAX PLANNING II	4	6	90	2-4-0	40	60	100
HC18/6C/SPM	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	5	75	3-2-0	40	60	100
HC18/6C/ITL	INDIRECT TAX LAWS	4	5	75	3-2-0	40	60	100
HC18/6C/OGB	ORGANISATIONAL BEHAVIOUR	4	4	60	3-1-0	40	60	100
HC18/6C/LSM	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	4	5	75	3-2-0	40	60	100
HC18/6C/PRO	PROJECT AND VIVA VOCE	8		75				100
PART- V	EXTENSION ACTIVITY	1						
	TOTAL	29	25					
	TOTAL COURSE CREDITS	169						

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### COURSE PROFILE – SEMESTER I

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL

FOUNDATION	LANGUAGE I	3	4	60		40	60	100
FOUNDATION	FOUNDATION ENGLISH I	3	4	60		40	60	100
					2-4-0			
HC18/1C/FAG	FINANCIAL ACCOUNTING	4	6	90		40	60	100
HC18/1C/BTP	BANKING THEORY, LAW & PRACTICE	4	5	75	3-2-0	40	60	100
HC18/1C/POM	PRINCIPLES OF MANAGEMENT	4	4	60	2-2-0	40	60	100
MA18/1C/BMM	BUSINESS MATHEMATICS	4	5	75		40	60	100
PART- IV	NON MAJOR ELECTIVE	2	2	30	2-0-0	-	50	50
	TOTAL	24	30					

## SEMESTER – I

### FINANCIAL ACCOUNTING

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

**COURSE CODE: HC18/1C/FAG**  
**L-T-P: 2 4 0**

**COURSE OBJECTIVES:**

To enable the students to

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

**COURSE OUTLINE:**

**UNIT I**

Accounting structure –Basic Accounting Concepts and Conventions-Accounting equation  
-Methods of accounting– Distinction between reserves and provisions –Distinction  
between Capital and Revenue - Accounting Standards – Concept, Importance and  
Applicability. Ind AS – Specific standards 1,9,16 & 29. Rectification of Errors- Bank  
Reconciliation Statement. **(15 hrs)**

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

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

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

**RECOMMENDED TEXTBOOKS:**

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

**REFERENCE BOOKS:**

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

**JOURNALS:**

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

**E-LEARNING RESOURCES:**

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

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

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

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

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

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)

Problem Solving

Group Discussion

Quiz-Seminar

Peer Learning

**QUESTION PAPER PATTERN-UG\***

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks</b>	2 questions from each unit	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	At least one question from each unit and not more than 2 questions from each unit <b>Problem: 7 questions</b> <b>Theory : 1 question</b>	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	Not more than 1question from any unit. The first question shall be a case study and it should be compulsorily answered. <b>Problem: 3 questions</b> <b>Theory : 1 question</b>	<b>500</b>	<b>40</b>	

## SEMESTER – I

### BANKING THEORY, LAW AND PRACTICE

**TOTAL HOURS: 75**

**COURSE CODE: HC18/1C/BTP**

**CREDITS: 4**

**LTP: 3 2 0**

#### **COURSE OBJECTIVES:**

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

1. Get familiarized with the concept of banking and role played by RBI.
2. Understand the concepts relating to Loans and Advances.
3. Learn Secured Advances and Modes of Creating Charge.
4. Gain knowledge on Negotiable Insurance Act ,1881.
5. Gain insight on crossing of Cheques and their kinds.

#### **COURSE OUTLINE**

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

Definition of Banks - Structure and characteristics of Indian Banking and Financial System (inclusive of Co-operative banks)- Banking Regulation Act, 1949- Commercial Banks - Functions– Credit Creation – Mechanism and limitations of credit creation - Social Responsibilities of Banks – RBI - Functions- RBI as note issuing authority - as banker to Government – as bankers bank – as lender of last resort – Regulatory and Supervisory Functions- Promotional and Developmental Functions - Collection and furnishing of credit information - Monetary policy of RBI – Bank Rate Policy – Repo Rate - CRR – Incremental CRR –SLR – Selective credit control-Financial Inclusion. **(15 hrs)**

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

Loans and advances – Principles of sound lending - Style of credit – Classification of loans and advances -Consortium Advances – Participation Certificates – Commercial Paper- Assessing creditworthiness of borrowers. **(10 hrs)**

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

Secured advances - Modes of creating charge – Lien – Pledge – Hypothecation – Mortgage-- General principles of secured advances – Types of securities- Advances against Goods, Documents of Title to Goods, Stock Exchange Securities, Life Insurance Policies, Fixed Deposit Receipts, Real Estate, Gold Ornaments. **(10 hrs)**

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

Introduction to Negotiable Instruments Act, 1881 – Definition –Promissory Note- Bill of Exchange- Cheque – Features –Endorsement of Negotiable Instruments – Essentials of Endorsements – Kinds of Endorsements – Holder and Holder in Due Course – Payment in Due Course - Holder for Value. **(15 hrs)**

## UNIT V:

Relationship between Banker and Customer- Crossing of cheques- Kinds of crossing. Payment of cheques – Precautions to be taken by the paying Banker – Duties of Paying Banker -Statutory protection - Collection of cheques – Legal Status of the collecting Banker- Duties and liability of the collecting Banker – Statutory protection- Reserve Bank’s Instructions to Collecting Banks. **(25 hrs) RECOMMENDED TEXTBOOKS:**

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

## REFERENCE BOOKS:

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

## JOURNALS

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

## E-RESOURCES

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

## COURSE OUTCOMES:

The student will be able to:

CO Number	CO STATEMENT
CO 1	Be Conversant with banking law’s historic development and how it shaped today’s bank regulatory regime.
CO 2	Develop in-depth understanding on concepts relating to Loans and Advances
CO 3	Analyze different Modes of creating charge related to Secured Advances



CO 4	Develop understanding on Negotiable Instruments Act, 1881
CO 5	Demonstrate knowledge on different types of Crossing of cheques

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

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

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

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos-Problem Solving-Group

Discussion-Quiz-Seminar-Peer Learning

#### QUESTION PAPER PATTERN

Question Paper should cover all the five units

Knowledge Level	Section		Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks Answer all the questions</b>	<b>10 questions</b> - 2 questions from each unit.	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks Answer any five questions</b>	<b>8 questions</b> At least one question from each unit and not more than 2 questions from each unit	<b>200</b>	<b>40</b>	

<b>K2, K 3</b>	<b>C-2/4x20 marks Answer any two questions</b>	<b>4 questions</b> - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered. <b>Case study can be asked from the following topics:</b> Modes of creating charge Endorsement-crossing of cheques-payment of chequescollection of cheques	<b>500</b>	<b>40</b>
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## SEMESTER – I

### PRINCIPLES OF MANAGEMENT

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

**COURSE CODE: HC18/1C/POM**  
**L-T-P: 2 2 0**

**Objectives : To enable the students to**

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

**COURSE OUTLINE**

**UNIT-I:**

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

**UNIT-II:**

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

#### UNIT-III:

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

#### UNIT-IV:

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

#### UNIT-V:

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

### RECOMMENDED BOOKS

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

### REFERENCE BOOKS

1. Gupta R.N, Principles of Management, S.Chand
2. Jayashankar J, Principles of Management, MarghamPulications
3. NeeruVaisht&VibhutiVasishth, Principles of Management Text & Cases, Taxmann’s.
4. Ramasamy. T, Principles of Management, Himalaya Publishing House
5. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India

### JOURNALS

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

### E-RESOURCES

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

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

CO Number	CO STATEMENT
CO 1	Explain the conceptual framework and functions of management.
CO 2	Identify the related challenges in decision making arising from internal and external factors affecting organizational decisions.
CO 3	Create appropriate authority and responsibility relationships among formal and informal groups.
CO 4	Evaluate employee's performance by applying the suitable appraisal technique.
CO 5	Use requisite skills in critical situations and manage the organization effectively.

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

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

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

**TEACHING METHODOLOGY:**

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

**QUESTION PAPER PATTERN-UG\***

Knowledge Level	Section	Special Instruction if any	Word Limit	Marks	Total
K 1	A-10X2 marks	2 Questions from each unit	50	20	100

<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	<b>Atleast one question from each unit and more than 2 questions from each unit</b>	<b>200</b>	<b>40</b>
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	<b>Not more than one question from any unit. The first question shall be a case study and it shall be compulsorily answered.</b>	<b>500</b>	<b>40</b>

## **SEMESTER I**

### **PRACTICAL BANKING (Offered to Other Departments)**

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

**COURSE CODE: HC18/1N/PRB**  
**LTP: 2 0 0**

#### **COURSE OBJECTIVES:**

To enable the students to :

1. Understand the basic concepts in Banking
2. Be aware of the latest trends in banking
3. Have a practical exposure to the banking procedures

#### **COURSE OUTLINE**

##### **UNIT I**

Banker customer relationship-services rendered by banks-types of bank accountsfixed deposit a/c-savings bank a/c-recurring deposit a/c-opening of current & savings a/coperating a bank a/c. Negotiable instruments-cheques , drawing, issue,negotiation, essentials of a cheque,crossing of cheques

**(10 Hrs)**

## UNIT II

Lending operations-modes of creating charge-lien, hypothecation, pledge  
(10 Hrs)

## UNIT III

Recent trends in banking-networking system- single window concept-usage of ATM-anywhere banking, anytime banking, Home banking-internet banking-online enquiry- PINATM card- debit card, smart card, credit card.

(10 Hrs)

### RECOMMENDED TEXTBOOKS:

1. Dr. Gurusamy.S- Banking Theory law & practice- McGrawhill Publications
2. Santhanam B - Banking, theory Law & Practice- Margham Publications

### REFERENCE BOOKS:

1. Jeevanandam.C - Banking Law and Practice –Sultan chand and sons
2. Kandasami.K.P, Natarajan.S -Banking Law and practice- Sultan cahndPublicatiосn
3. Priyadharshini.J – Banking theory law and Practice – Charulatha publications

### JOURNALS:

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

### E-LEARNING RESOURCES:

1. <http://www.rbi.org.in>
2. [http://www.banking\\_guide.org.uk](http://www.banking_guide.org.uk)
3. <http://www.allbankingsolutions.com>
4. <https://indiacode.nic.in/bitstream/123456789/3/A1881-26.pdf>
5. <http://www.economywatch.com/banking>

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

CO Number	CO STATEMENT
CO 1	Analyse and understand the various types of accounts and services provided by the bank
CO 2	Explain the procedure of opening an account and its operations
CO 3	Identify the use and importance of various negotiable instruments
CO 4	-
CO 5	-

### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

<b>CO3</b>	3	2	2	2	2
<b>CO4</b>	-	-	-	-	-
<b>CO5</b>	-	-	-	-	-
<b>AVERAGE</b>	1.8	1.2	1.2	1.2	1.2

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-LCD)

Quiz-Seminar

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
<b>K1, K2</b>	<b>A-10/12X5 marks</b>	At least one question from each unit and not more than 2 questions from each unit	<b>150</b>	<b>100</b>	<b>100</b>

**NOTE:**

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

**COURSE PROFILE – SEMESTER- II**

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
FOUNDATION	LANGUAGE II	3	4	60		40	60	100
FOUNDATION	FOUNDATION ENGLISH II	3	4	60		40	60	100
HC18/2C/AFG	ADVANCED FINANCIAL ACCOUNTING	4	6	90	2-4-0	40	60	100

HC18/2C/MCL	MERCANTILE LAW	4	5	75	3-2-0	40	60	100
HC18/2C/INS	PRINCIPLES OF INSURANCE	4	4	60	3-1-0	40	60	100
MA18/2C/OPT	OPTIMIZATION TECHNIQUES	4	5	75		40	60	100
PART- IV	NON MAJOR ELECTIVE	2	2	30	2-0-0	-	50	50
	TOTAL	24	30					

## SEMESTER – II

### ADVANCED FINANCIAL ACCOUNTING

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

**COURSE CODE: HC18/2C/AFG**  
**L-T-P: 2 4 0**

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



1. Understand the concepts of Partnership and LLP
2. Familiarize with the concepts of insolvency and dissolution of partners
3. Gain knowledge on insurance accounts.
4. Prepare hire purchase system
5. Acquire knowledge on Investments Accounts.

## **COURSE OUTLINE:**

### **UNIT I**

Partnership Accounts & LLP- Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual & joint life policies) **(22 hrs)**

### **UNIT II**

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

**(20hrs)**

### **UNIT III**

Insurance- Fire claims- Loss of stock– Abnormal Items-Average Clause- Claim for Loss of Profits. **(12hrs)**

### **UNIT IV**

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

**(21 hrs)**

### **UNIT V**

Investment Accounts-AS13 on Investments -Purchase and Sale of Investments-Cum Interest and Ex-Interest Quotation -Accounting treatment of Investments-Columnar Investments. **(15 hrs)**

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

## **RECOMMENDED TEXTBOOKS:**

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

## **REFERENCE BOOKS:**

1. Jain .S.P & Narang .K., Financial Accounting, 4th Ed., Kalyani Publishers, Ludhiana, 1999
2. Maheshwari S.N., Suneel K Maheshwari and Sharad K Maheshwari, Financial Accounting, Vikas Publications
3. Shukla & Grewal, Advanced Accounting, 15th Ed., Sultan Chand & Sons, New Delhi, 2002

4. Thothadri.S&Nafeesa.S, Financial Accounting, Tata McGraw-Hill Publishing
5. TulsianP.C.FinancialAccounting,Pearson Education,2006

**JOURNALS:**

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

**E-LEARNING RESOURCES:**

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

**COURSE OUTCOMES:**

The students will be able to

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

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

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

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

**TEACHING METHODOLOGY:**

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

## QUESTION PAPER PATTERN

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
K 1	A-10X2 marks	2 questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks	At least one question from each unit and not more than 2 questions from each unit <b>Problem: 7 questions</b> <b>Theory : 1 question</b>	200	40	
K2, K 3	C-2/4x20 marks	Not more than 1 question from any unit. The first question shall be a case study and it should be compulsorily answered. <b>Problem: 3 questions</b> <b>Theory : 1 question</b>	500	40	

## SEMESTER – II

### MERCANTILE LAW

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

**COURSE CODE: HC18/2C/MCL**  
**L-T-P: 3 2 0**

**COURSE OBJECTIVES:**

To enable the students to

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

**COURSE OUTLINE:****UNIT I**

Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent. **(14 hrs)**

**UNIT II**

Legality of object – Void contracts – Contingent contracts – Performance of contract -Discharge of contract – Remedies for Breach of contract – Quasi contracts. **(24 hrs)**

**UNIT III**

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency. **(10 hrs)**

**UNIT IV**

Indemnity – Guarantee – Bailment – Pledge – Lien **(15 hrs)**

**UNIT V**

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller. **(12 hrs)**

**RECOMMENDED TEXTBOOKS:**

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

**REFERENCE BOOKS:**

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

6. Pillai.R.S.N and Bhagavathi, 2004, Business Law, 3<sup>rd</sup> Ed., S. Chand & Co., New Delhi.
7. Sale of goods Act, 1930. – Bare Act.

**JOURNALS:**

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

**E-LEARNING RESOURCES:**

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

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

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

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

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

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

**TEACHING METHODOLOGY:**

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

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks</b>	2 questions from each unit	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	At least one question from each unit and not more than 2 questions from each unit	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	Not more than 1 question from any unit. The first question shall be a case study and it should be compulsorily answered.	<b>500</b>	<b>40</b>	

**SEMESTER – II****PRINCIPLES OF INSURANCE****TOTAL HOURS: 60****COURSE CODE: HC18/2C/INS****CREDITS: 4****LTP: 3 1 0****COURSE OBJECTIVES:****To enable the students to:**

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

4. Get familiarized with the Conditions of Motor Insurance Policy.
5. Gain knowledge on Miscellaneous Insurance Policies.

## **COURSE OUTLINE**

### **UNIT-I**

Introduction: Insurance-Meaning-Features- Principles- Functions. Role of insurance in economic development-IRDAI Regulations – Reinsurance – methods – advantages, Co insurance -Double Insurance-Rights of Insurer.

**(10hrs)**

### **UNIT-II**

Life Insurance: Features-Advantages-Life Vs.NonLife,Principles-ConditionsAssignment Vs. Nomination-Types Of Life Insurance Policies(Meaning And Features Only)– Factors Determining Premium-Types Of Premium-Procedure For Effecting Life Insurance Policies-Procedure For Settlement Of Claims

**(20 hrs)**

### **UNIT - III**

General Insurance: Fire – Scope-Underinsurance. Kinds Of Fire Policies – Conditions – Marine: Principles- Types – Conditions – Kinds Of Policies – Marine Perils And Marine Losses. Procedure For Effecting Fire Insurance Policy And Marine Company Policy. Procedure For Settlement Of Claims For Fire And Marine.

**(20 hrs)**

### **UNIT IV**

Motor Insurance – Principles – Types – Conditions – Procedure For Effecting And Settlement Of Claims.. **(5hrs)**

### **UNIT-V**

Others:Meaning And Features Of Property Insurance-legal liability insurancebusiness insurance - Personal Accidents — Mediclaim – Health Insurance.

**(5hrs)**

### **RECOMMENDED TEXTBOOKS:**

1. BodlaB.S, M.C. Garg and K.P. Singh, Insurance – Fundamentals, Environment and Procedures, Deep & Deep Publications
2. George E. Rejda, Principles of Risk Management and Insurance, Prentice Hall Publications

### **REFERENCE BOOKS:**

1. AnandGanguly, Insurance Management, New Age International Publications.
2. Dr.Murthy, Elements of Insurance, Margham Publication.
3. Mishra M.N, Insurance Principles & Practice, S.Chand& Sons, New Delhi.
4. Srivatsava. D.C and ShashankSrivatsava , Indian Insurance Industry Transition and Prospects, New Century Publication.

5. Tripathi, Insurance Theory & Practice, Prentice hall of India, New Delhi

## JOURNALS

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

## E-RESOURCES

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

## COURSE OUTCOMES:

The student will be able to:

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

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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



**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos-Group Discussion-Role Modelling Quiz-Seminar-Peer Learning-

**QUESTION PAPER PATTERN**

Question Paper should cover all the five units

Knowledge Level	Section		Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks Answer all the questions</b>	<b>10 questions</b> - 2 questions from each unit.	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks Answer any five questions</b>	<b>8 questions</b> At least one question from each unit and not more than 2 questions from each unit	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/43x20 marks Answer any two questions</b>	<b>4 questions</b> - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.	<b>500</b>	<b>40</b>	

**SEMESTER II****PRINCIPLES OF ACCOUNTING****(Offered to Other Departments)****TOTAL HOURS: 30****CREDITS: 2****COURSE CODE: HC18/2N/PAC****LTP:2 0 0**

**Objectives:**

To enable the students to :

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

**COURSE OUTLINE****UNIT I:**

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

**UNIT II:**

Journal-Ledger- Preparation of cash book-Preparation of Trial Balance **(10hrs)** **UNIT: III:**  
Preparation of Final Accounts of Sole Trading Concerns **(10 hrs)**

**RECOMMENDED TEXTBOOKS:**

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

**REFERENCE BOOKS:**

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

**JOURNALS:**

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

**E-LEARNING RESOURCES:**

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

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

CO Number	CO STATEMENT
CO 1	Practical application of the accounting concepts
CO 2	Prepare basic journal entries and ledger
CO 3	prepare final accounts for their sole trading concern
CO 4	-
CO 5	-

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	1	1	1	1
CO2	3	1	1	1	1
CO3	3	1	1	1	1
CO4	-	-	-	-	-
CO5	-	-	-	-	-
<b>AVERAGE</b>	1.8	0.6	0.6	0.6	0.6

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

**TEACHING METHODOLOGY:**

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

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
K1, K2	A-10/12X5 marks	At least one question from each unit and not more than 2 questions from each unit	150	100	100

**NOTE:**

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

**COURSE PROFILE – SEMESTER- III**

<b>COURSE CODE</b>	<b>TITLE OF THE PAPER</b>	<b>CREDITS</b>	<b>HRS/WK</b>	<b>TOTAL HRS</b>	<b>L-T-P</b>	<b>CA</b>	<b>END SEM</b>	<b>TOTAL</b>
<b>HC18/3C/BPE</b>	<b>BUSINESS POLICY AND ENVIRONMENT</b>	<b>4</b>	<b>4</b>	<b>60</b>	<b>3-1-0</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>HC18/3C/CAG</b>	<b>CORPORATE ACCOUNTING</b>	<b>4</b>	<b>5</b>	<b>75</b>	<b>3-2-0</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>HC18/3C/BST</b>	<b>BUSINESS STATISTICS</b>	<b>4</b>	<b>4</b>	<b>60</b>	<b>3-1-0</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>HC18/3C/ECG</b>	<b>ELEMENTS OF COST ACCOUNTING</b>	<b>4</b>	<b>5</b>	<b>75</b>	<b>3-2-0</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>HC18/3C/CMG</b>	<b>CONTEMPORARY MARKETING</b>	<b>4</b>	<b>5</b>	<b>75</b>	<b>3-2-0</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>BE18/3C/MET</b>	<b>MICRO ECONOMIC THEORY</b>	<b>4</b>	<b>5</b>	<b>75</b>		<b>40</b>	<b>60</b>	<b>100</b>
<b>PART- IV</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>2</b>	<b>2</b>	<b>30</b>		<b>--</b>	<b>50</b>	<b>50</b>
<b>HC18/3I/IPR</b>	<b>INTERNSHIP</b>	<b>7</b>						<b>100</b>
	<b>TOTAL</b>	<b>33</b>	<b>30</b>					

## **SEMESTER – III**

### **BUSINESS POLICY AND ENVIRONMENT**

**CORE: 9**

**Teaching Hours: 60**

**Course code: HC18/3C/BPE**

**Credits: 4 LTP: 3**

**10**

#### **Objectives**

**To enable the students to**

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

#### **COURSE OUTLINE**

##### **UNIT I**

Dimensions of business environment- Economic, political, cultural, social, legal, demographic, governmental, technological, natural environment- International Business Environment- environmental analysis- need, importance, approaches- ETOP and forecasting techniques. ( 10Hrs)

##### **UNIT II**

Organisational analysis- need, Approaches-SAP, SWOT Analysis- Porter's Five Force model-GAP analysis (10Hrs)

##### **UNIT III**

Global environment- globalization – Rationale, significance, strategies for globalization, MNCs, FDI in India. ( 15Hrs)

##### **UNIT IV**

Economic and business environment- agreements and current issues- WTO, TRIMS, and TRIPS, IPRS – concepts, features and requisites for registration of intellectual property, implications to India. (15Hrs)

##### **UNIT V**

Social environment – business and society, corporate social responsibility, corporate

governance, Ethical issues in business.

(10 Hrs)

### RECOMMENDED TEXTBOOKS

1. Aswathappa.K, Essentials of business management, Himalaya Publishing House, Mumbai.
2. Francis Cherunilam, Business environment, Himalaya Publishing House, Mumbai

### REFERENCE BOOKS:

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

### JOURNALS

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

### E resources:

<https://www.Wto.org> <https://www.Ipindia.nic.in>  
<https://www.Mca.gov.in>  
<https://Archive.India.gov.in>  
<https://Planningcommission.gov.in>

### COURSE OUTCOMES:

The students will be able to

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

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

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

<b>CO3</b>	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2
<b>AVERAGE</b>	3	2	3	2	2

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos-

Quiz-Seminar-

Peer Learning-

**QUESTION PAPER PATTERN**

<b>Knowledge Level</b>	<b>Section</b>		<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>
<b>K 1</b>	<b>A-10X2 marks</b>	<b>2 Questions from each unit</b>	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	<b>Atleast one question from each unit and more than 2 questions from each unit</b>	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	<b>Not more than one question from any unit. The first question shall be a case study and it shall be compulsorily answered.</b>	<b>500</b>	<b>40</b>	

## **SEMESTER – III CORPORATE ACCOUNTING**

**TOTAL HOURS: 75**

**COURSE CODE: HC18/3C/CAG**

**CREDITS: 4**

**LTP: 3 2 0**

### **COURSE OBJECTIVES:**

#### **To enable the student to:**

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

### **COURSE OUTLINE**

#### **UNIT I**

Issue of shares – Forfeiture and reissue of shares – Underwriting of shares – Different classes of shares.

**(21 hrs)**

#### **UNIT II**

Issue and Redemption of debentures – Redemption of Preference shares.

**(18 hrs)**

#### **UNIT III**

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

**(14 hrs)**

#### **UNIT IV**

Alteration of share capital – Reduction of share capital – buy back of equity – Internal Reconstruction – Surrender of shares

**(8 hrs)**

#### **UNIT V**



Liquidation – Statement of Affairs and Deficiency Account – Liquidator’s Final  
Statement of Account-Strike off process **(14 hrs)**

THEORY: 20% PROBLEMS:80%

**RECOMMENDED TEXTBOOKS:**

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

**REFERENCE BOOKS:**

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

**JOURNALS**

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

**E RESOURCES**

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

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

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

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

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

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk)

Quiz-Peer Learning- Problem solving

**QUESTION PAPER PATTERN-UG\***

Question Paper should cover all the five units

<b>Knowledge Level</b>	<b>Section</b>		<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>
<b>K 1</b>	<b>A-10X2 marks Answer all the questions</b>	<b>10 questions</b> - 2 questions from each unit.	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks Answer any five questions</b>	<b>8 questions</b> At least one question from each unit and not more than 2 questions from each unit one theory question and seven problems	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks Answer any two questions</b>	<b>4 questions</b> - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered. One theory question and three problems	<b>500</b>	<b>40</b>	

### **SEMESTER III**

### **BUSINESS STATISTICS**

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

**COURSE CODE: HC18/3C/BST**  
**L-T-P: 3 1 0**

#### **COURSE OBJECTIVES:**

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

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

#### **COURSE OUTLINE:**

##### **UNIT I**

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

##### **UNIT II**

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

##### **UNIT III**

Correlation – Karl Pearson and Spearman Rank correlation **(10 hrs)**

#### UNIT IV

Simple Regression Analysis

(10 hrs)

#### UNIT V

Time series – Introduction, Utility, components – Measurement of Trend – Method of Least Squares – straight and parabolic curve only, seasonal variation – simple average, ratio to moving average. Index numbers – simple and weighted index numbers – cost of living index.

(15 hrs)

20% THEORY AND 80% PROBLEMS

#### RECOMMENDED TEXTBOOKS:

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

#### REFERENCE BOOKS:

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

#### JOURNALS:

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

#### E-LEARNING RESOURCES:

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

**COURSE OUTCOMES:**

The students will be able to

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

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

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

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk,LCD)

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

Case study

**QUESTION PAPER PATTERN-UG\***

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks</b>	2 questions from each unit	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	At least one question from each unit and not more than 2 questions from each unit <b>Problem: 7 questions</b> <b>Theory : 1 question</b>	<b>200</b>	<b>40</b>	

<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	Not more than 1 question from any unit. The first question shall be a case study and it should be compulsorily answered. <b>Problem: 3 questions</b> <b>Theory : 1 question</b>	<b>500</b>	<b>40</b>
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### **SEMESTER III**

#### **ELEMENTS OF COST ACCOUNTING**

**TOTAL HOURS: 75**

**COURSE CODE: HC18/3C/ECG**

**CREDITS: 4**

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

**Objectives : To enable the students to**

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

## **COURSE OUTLINE**

### **UNIT-I**

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, scope, objectives, importance, advantages and limitations of Cost Accounting – Introduction to Cost Accounting Rules – Cost centre – Profit centre . Meaning of Activity based costing. Installation of cost accounting(problems) and requisites of costing  
(7 hrs)

### **UNIT-II**

Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations.  
(10 hrs)

### **UNIT-III**

Material Management and Stores Control – Purchase routine- Stock levels – Stock turnover ratio – Bin card – Stores ledger – Perpetual inventory system – ABC method of stock control – Material handling – Control of wastage, scrap, spoilage and defectives – Pricing of issues – FIFO, LIFO, HIFO, base stock, simple average, weighted average, standard price, inflated price and market price methods. Valuation and Reconciliation (AS2)  
(20 hrs)

### **UNIT-IV**

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

### **UNIT-V**

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

THEORY 20% PROBLEMS 80%

## **RECOMMENDED BOOKS**

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

## **REFERENCE BOOKS**

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

## **JOURNALS**

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



## E-LEARNING RESOURCES

<https://www.ilearnlot.com> <https://www.icwaimarf.com>

<https://www.yourarticlelibrary.com>

<https://www.accountingnotes.net>

<https://icmai.in>

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

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Discuss the scope of cost accounting and importance of Activity based accounting.
CO 2	Classify the direct and indirect costs and its implication in fixing the selling price of a product.
CO 3	Assess the ideal quantity of levels of stock to be maintained and identify the appropriate method of pricing of material issues.
CO 4	Computation of Labour cost and ascertain the method of wage payment to control Labour turnover.
CO 5	Prepare Cost data for allocation and apportionment of overheads and computation of Machine hour rate.

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

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

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

### **TEACHING METHODOLOGY:**

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

### **QUESTION PAPER PATTERN-UG\***

<b>Knowledge Level</b>	<b>Section</b>		<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>
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<b>K 1</b>	<b>A-10X2 marks</b>	2 questions from each unit – 3 problems and 7 theory	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	7 – Problems and 1 -Theory (At least one question from each unit and not more than 2 questions from each unit)	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	3 – Problems and 1- Theory (One question from each unit) The first question shall be a case study and it should be compulsorily answered.	<b>500</b>	<b>40</b>	

### **SEMESTER III CONTEMPORARY MARKETING**

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: HC18/3C/CMG**

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

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

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

5. Understand the recent trends in Marketing.

## **COURSE OUTLINE:**

### **UNIT I**

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

### **UNIT II**

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

### **UNIT III**

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

### **UNIT IV**

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

### **UNIT V**

Ethics in marketing-Rural Marketing-Social Marketing – Green Marketing – Recent trends in marketing – E – Tailing – Social media marketing. **(14 Hrs)**

### **RECOMMENDED TEXTBOOKS:**

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

### **REFERENCE BOOKS:**

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

### **JOURNALS:**

1. Indian Journal of Marketing
2. Journal of Marketing Research

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

**E-LEARNING RESOURCES:**

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

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

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

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

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

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

**TEACHING METHODOLOGY:**

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

**QUESTION PAPER PATTERN-**

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
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<b>K 1</b>	<b>A-10X2 marks</b>	2 questions from each unit	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	At least one question from each unit and not more than 2 questions from each unit	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	Not more than 1 question from any unit. The first question shall be a case study and it should be compulsorily answered.	<b>500</b>	<b>40</b>	

### **COURSE PROFILE – SEMESTER- IV**

<b>COURSE CODE</b>	<b>TITLE OF THE PAPER</b>	<b>CREDITS</b>	<b>HRS/WK</b>	<b>TOTAL HRS</b>	<b>L-T-P</b>	<b>CA</b>	<b>END SEM</b>	<b>TOTAL</b>
<b>HC18/4C/SAS</b>	<b>SPECIAL ACCOUNTS</b>	<b>4</b>	<b>6</b>	<b>90</b>	<b>2-4-0</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>HC18/4C/RHY</b>	<b>RESEARCH METHODOLOGY</b>	<b>4</b>	<b>4</b>	<b>60</b>	<b>3-1-0</b>	<b>40</b>	<b>60</b>	<b>100</b>

HC18/4C/CTS	COSTING METHODS AND TECHNIQUES	4	5	75	3-2-0	40	60	100
HC18/4C/FLS	FINANCIAL MARKETS AND SERVICES	4	4	60	3-1-0	40	60	100
HC18/4C/CAB	COMPUTER APPLICATION IN BUSINESS	4	4	60	2-2-0	40	60	100
BE18/4C/INE	INTERNATIONAL ECONOMICS	4	5	75		40	60	100
PART- IV	VALUE EDUCATION	2	2	30		--	50	50
	TOTAL	26	30					

### SEMESTER – IV SPECIAL ACCOUNTS

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

**COURSE CODE: HC18/4C/SAS**  
**L-T-P: 2 4 0**

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

1. Understand the concept of valuation of shares and the various methods involved.

2. Understand the concept of mergers, and Amalgamations.
3. Understand the concept of Holding Companies.
4. Acquire knowledge on the Accounting for Banking Companies.
5. Learn the concept of Life insurance and General Insurance Companies.

### **COURSE OUTLINE:**

#### **UNIT I**

Valuation of Shares-Intrinsic value method-yield basis method- fair value method return on capital employed method-price earning ratio method- Valuation of Goodwill – average profits method-super profits methods-capitalisation- Enterprise Valuation – Concepts and Techniques. Accounting for price level changes. Accounting of ESOP **(10 hrs)**

#### **UNIT II**

Accounting for Mergers and Amalgamation as per INDAS 103 **(24 hrs)**

#### **UNIT III**

Holding Companies IND AS 21– consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities – unrealised profit – revaluation of assets – bonus issue and payment of dividend (inter company holdings excluded)  
**(24 hrs)**

#### **UNIT IV**

Banking Company Accounts **(10 hrs)**

#### **UNIT V**

Insurance Company Accounts – Life Insurance and General Insurance under IRDAI 2000 – Basics of Electricity company- Repairs and Replacement – disposal of profits - Accounting Standards-INDAS 1,9,10,13,16. **(22 Hrs)**

THEORY:20% PROBLEMS:80%

### **RECOMMENDED TEXTBOOKS:**

1. Jain.S.P and Narang.K.L. Corporate Accounting, Kalyani Publishers
2. Reddy.T.S&Murthy.A ,2006, Corporate Accounting, 5<sup>th</sup>Ed., Margham Publications, Chennai

### **REFERENCE BOOKS:**

1. Arulanandam.M.A and K.S.Raman.K.S Corporate Accounting, Himalaya Publishing House
2. Gupta.R.L and M. Radhaswamy.M Advanced Accounting , Sultan Chand
3. Maheswari.S.N Advanced Accountancy, Sultan Chand Publications.

4. Shukla.M.C and T.S. Grewal.T.S , Advanced Accounting, S.Chand Publications
5. Tulsian, PC, (2010) Corporate Accounting, Tata McGrew Hill Publications

**JOURNALS:**

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

**E- RESOURCES:**

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

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

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

**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	2
CO3	3	3	3	3	2
CO4	2	1	3	3	3



<b>CO5</b>	3	1	3	3	3
<b>AVERAGE</b>	2.8	2.2	2.8	3	2.4

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

**TEACHING METHODOLOGY:**

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

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks</b>	2 questions from each unit	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	At least one question from each unit and not more than 2 questions from each unit <b>Problem: 7 questions</b> <b>Theory : 1 question</b>	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	Not more than 1question from any unit. The first question shall be a case study and it should be compulsorily answered. <b>Problem: 3 question Theory : 1 question</b>	<b>500</b>	<b>40</b>	

**SEMESTER – IV**

**RESEARCH METHODOLOGY**

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

**COURSE CODE: HC15/4C/RHY**  
**LTP : 3 1 0**

**COURSE OBJECTIVES:**

**To enable the students to:**

1. Understand the relevance of concepts in research.
2. Understand the application of statistical tools to solve real life problems.
3. Organize and conduct research project in various fields of commerce.

**COURSE OUTLINE**

**UNIT-I**

Introduction to research methodology- meaning and purpose- Types of Research, - steps in selection and formulation of a research problem- Research Design. **(15Hrs)**

**UNIT-II**

Measurement and scaling techniques- Data collection- methods **(10 Hrs)**

**UNIT-III**

Sampling and Methods of Sampling-Non Probability methods-Judgement, Convenience and Quota Sampling and Probability Sampling Methods –Simple sampling and Restricted Random sampling-Stratified, Systematic and Cluster. **(10 Hrs)**

**UNIT-IV**

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

**(15Hrs) UNIT**

**V**

Interpretation and Report Writing- Meaning- Techniques- Significance- Steps in Report Writing – Types of Reports and Oral Presentation **(10 Hrs)**

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

**RECOMMENDED TEXTBOOKS**

1.Gupta. S.P., Methods Statistical, Sultan Chand & Sons, New Delhi

2. Dr. Ravi Lochan, Research Methodology, Margham Publications.

### REFERENCE BOOKS

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

### JOURNAL

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

### E RESOURCES

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

### COURSE OUTCOMES:

**Students will be able to :**

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

### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Quiz

Seminar

#### QUESTION PAPER PATTERN

Question Paper should cover all the five units

Knowledge Level	Section		Word Limit	Marks	Total
K 1	A-10X2 marks Answer all the questions	10 questions - 2 questions from each unit.	50	20	100
K1, K 2	B-5/8x8 marks Answer any five questions	8 questions At least one question from each unit and not more than 2 questions from each unit. <b>Theory : 6 questions</b> <b>Problems: 2 questions</b>	200	40	
K2, K 3	C-2/4x20 marks Answer any two questions	4 questions - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answer <b>Theory : 3 questions</b> <b>Problems: 1 question</b>	500	40	

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

TOTAL HOURS: 75  
CREDITS: 4

COURSE CODE: HC18/4C/CTS  
LTP: 3 2 0

### **Objectives:**

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

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

### **COURSE OUTLINE**

#### **UNIT I**

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

#### **UNIT II**

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

#### **UNIT III**

Operating costing – Transport costing – Cost units - Transport costing procedure. **(12 hrs)**

#### **UNIT IV**

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

#### **UNIT V**

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

**(22 hrs)**

THEORY 20% PROBLEMS 80%

### **RECOMMENDED BOOKS**

1. Jain S.P and Narang K.L, Cost Accounting, Kalyani Publishers

2. Reddy T.S. and Hari Prasad Reddy Y, Cost Accounting, Margham Publications

### REFERENCE BOOKS

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

### JOURNALS

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

### E- LEARNING RESOURCES

<http://www.yourarticlelibrary.com>  
<http://www.futureaccountant.com>  
<http://www.playaccounting.com>  
<http://content.inflibnet.ac.in> <http://icmail.in>

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

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

### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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

**TEACHING METHODOLOGY:**

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

**QUESTION PAPER PATTERN**

<b>Knowledge Level</b>	<b>Section</b>	<b>Special Instruction if any</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>
<b>K 1</b>	<b>A-10X2 marks</b>	2 questions from each unit. Problems: 3 Theory: 7	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	At least one question from each unit and not more than 2 questions from each unit Problems: 7 questions Theory: 1 question	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	The first question shall be a case study and it should be compulsorily answered. Problems: 3 questions Theory: 1 question	<b>500</b>	<b>40</b>	

## **SEMESTER – IV**

### **FINANCIAL MARKETS AND SERVICES**

**Total Hours: 60**

**Course code: HC18/4C/FLS**

**Credits: 4**

**LTP: 3 1 0**

#### **Objectives:**

**To enable the students to**

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

#### **COURSE OUTLINE**

##### **UNIT I**

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

**(10 hrs)**

##### **UNIT II**

Capital Market- An Overview- New Issues Market- Meaning, Methods of marketing securities, Intermediaries, SEBI Guidelines for Listed and Unlisted Companies.

**(10 hrs)**

##### **UNIT III**

Secondary Market- Meaning, Features, History of Stock Exchanges – NSE, BSE. Regulation of Stock Exchanges, Trading System – online trading – DEMAT Accounts. Mechanics for Settlement, NIM and Secondary Market- An interface, Concepts of Derivatives and Futures, Recent Developments.

**(10 hrs)**

##### **UNIT IV**

Financial Services: Merchant Banking- Definition, Functions. Leasing – Definition, Characteristics, Types of Lease, Myths about leasing, Participants, Leasing process,



Advantages and Limitations of Lease Financing. Hire Purchase- Definition, Rights of Hirer, Rate of interest and Calculation, Lease Financing vs. Hire Purchase Financing.

(15 hrs)

## UNIT V

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

(15 hrs)

### RECOMMENDED BOOKS:

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

### REFERENCE BOOKS:

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

### JOURNALS

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

### COURSE OUTCOME:

The students will be able to:

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

CO 5	Explain the functions of credit rating agencies
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#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos- Quiz-Seminar

Peer Learning-

#### E resources:

<http://Sebi.gov.in> <http://Nseindia.com>

<http://Rbi.org.in> <http://Bseindia.com>

<http://Dea.gov.in>

#### QUESTION PAPER PATTERN

Knowledge Level	Section		Word Limit	Marks	Total
K 1	A-10X2 marks	2 Questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks	Atleast one question from each unit and more than 2 questions from each unit	200	40	
K2, K 3	C-2/4x20 marks	Not more than one question from any unit. The first question shall be a case study and it shall be compulsorily answered.	500	40	

## SEMESTER IV

### COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL ONLY)

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

**COURSE CODE: HC18/4C/CAB**  
**L-T-P: 2 2 0**

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

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

#### **COURSE OUTLINE:**

##### UNIT I

MS Excel: Data – Sort, Filter, Subtotal, Validate. Functions in Excel: Goal Seek; Scenario; What-if-analysis – Charts – V – Lookup, Pivot table. **(10 hrs)**

##### UNIT II

SPSS: Introduction – Descriptive Statistics - Correlation- Regression- Hypothesis Testing – t test- ANOVA - Chi-Square test – Charts & Graphs. **(20 hrs)**

##### UNIT III

Tally Package: Features of Tally9 (ERP) - Configuration of Tally; Company Information-Accounting Information- Ledgers - Voucher Entries – Budgets - cost centres and cost categories. **(10 hrs)**

##### UNIT IV

Tally Package: Inventory Information – stock groups, stock categories, stock items,

unit of measures, godowns.

(10hrs)

#### UNIT V

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

#### RECOMMENDED TEXTBOOKS:

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

#### REFERENCE BOOKS:

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

#### E RESOURCES

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

#### COURSE OUTCOMES:

The students will be able to:

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

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

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	2	2	3	3
CO2	2	2	2	3	3
CO3	2	2	2	3	3

<b>CO4</b>	2	2	2	3	3
<b>CO5</b>	2	2	2	3	3
<b>AVERAGE</b>	2	2	2	3	3

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)

Peer Learning

**QUESTION PAPER PATTERN**

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

### COURSE PROFILE – SEMESTER- V

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HRS	L-T-P	CA	END SEM	TOTAL
HC18/5C/IP1	INCOME TAX AND TAX PLANNING I	4	6	90	2-4-0	40	60	100
HC18/5C/FMT	FINANCIAL MANAGEMENT	4	6	90	2-4-0	40	60	100
HC18/5C/ADM	ACCOUNTING FOR DECISION MAKING	4	5	75	3-2-0	40	60	100
HC18/5C/AUG	AUDITING	4	4	60	3-1-0	40	60	100
HC18/5C/CYL	COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS	4	5	75	3-2-0	40	60	100
HC18/5C/ELD	ENTREPRENEURIAL DEVELOPMENT	4	4	60	3-1-0	40	60	100
	ACCOUNTING STANDARDS	2						100
HC18/5I/IPR	INTERNSHIP	7						100
	<b>TOTAL</b>	<b>33</b>	<b>30</b>					

## **SEMESTER – V**

### **INCOME TAX AND TAX PLANNING - I**

**Total Hours: 90**

**Credits: 4**

**Course code: HC18/5C/IP1**

**LTP: 2 4 0**

#### **Objectives**

**To enable students to**

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

#### **COURSE OUTLINE**

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

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

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

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

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

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

#### **UNIT-IV**

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

#### **UNIT-V**

Income from residuary sources- Deductions in computing income under this head Clubbing of income (10 hrs)

THEORY: 30% PROBLEMS:70%

#### **RECOMMENDED BOOKS**

1. Gaur.V.P,Narang.D.B, Income Tax Law and Practice, Kalyani Publication
- 2.Dr.VinodK.Singhanian,MonicaSinghanian, Students Guide to Income tax,.Taxmann Publications Pvt.Ltd, New Delhi.

#### **REFERENCE BOOKS**

- 1.Dr.Mehrotra.H.C, Dr.Goyal.S.P, Income Tax Law And Practice, SahityaBhawan Publications, Agra
- 3.LalB.B, Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi
- 4.ReddyT.S,HariPrasadReddy.Y, Income Tax Theory Law and Practice, Margham Publication,Chennai
- 5.Students Handbook on Taxation by Mr. T.N.Manoharan and Mr.G.R.Hari, Snow White Publications
- 6.Dr.VinodK.Singhanian, Monica Singhanian, Direct Taxes, Taxmann publications Pvt.Ltd.New Delhi.

#### **JOURNALS**

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

#### **E RESOURCES**

<https://www.cleartax.in> <https://www.taxmann.com>  
<https://www.incometaxindiefiling.gov.in>  
<https://www.incometaxindia.gov.in>  
<https://www.indiafilings.com>



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

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

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

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

**TEACHING METHODOLOGY:**

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

**QUESTION PAPER PATTERN**

<b>Knowledge Level</b>	<b>Section</b>		<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>
<b>K 1</b>	<b>A-10X2 marks</b>	<b>2 Questions from each unit</b>	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	<b>Atleast one question from each unit and more than 2 questions from each unit Problems:7 questions Theory :1 question</b>	<b>200</b>	<b>40</b>	

<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	<b>Not more than one question from any unit. The first question shall be a case study and it shall be compulsorily answered. Problems: 3 questions Theory:1 question</b>	<b>500</b>	<b>40</b>
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## **SEMESTER V**

### **FINANCIAL MANAGEMENT**

**TOTAL HOURS: 90**

**COURSE CODE: HC18/5C/FMT**

**CREDITS : 4**

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

**Objectives: To enable the studentsto :**

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

**COURES OUTLINE:**

**UNIT –I**

Financial management –Introduction-scope-finance and other related disciplines  
Financial Functions. Financial Goals: Profit MaximisationVs Wealth Maximisation.  
Capitalisation-over and under Capitalisation. **(10 hrs)**

## **UNIT-II**

Concept of Cost of Capital. Measures of Specific – cost of equity, preference, debt, retained earnings - Overall cost of capital. Financing Decision-Leverage-Operating, Financial and combined- Determinants of Capital structure – Capital Structure Theories-Net Income Approach, Net Operating Income Approach, Modigliani Miller approach- Traditional Approach (25 hrs)

## **UNIT-III**

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques-Introduction to Risk analysis(Theory only) – Capital Rationing. (25 hrs)

## **UNIT IV**

Dividend Decision-Factors determining dividend policy- stable dividend policy-stock dividend. Dividend theories- Walter's and Gordon's Model-Modigliani Miller approach (8 hrs)

## **UNIT V**

Working Capital Management: Need for working capital –Determinants of working capital-computation of working capital. Management of cash, Inventory, Accounts Receivable and Accounts Payable (22hrs)

40% THEORY 60% PROBLEMS

## **RECOMMENDED BOOKS**

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

## **REFERENCE BOOKS**

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

## **JOURNALS**

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

## **E RESOURCES**

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

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

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

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

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

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

**TEACHING METHODOLOGY:**

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

## QUESTION PAPER PATTERN

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
K 1	A-10X2 marks	2questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks	Atleast one question from each unit and not more than 2 questions from each unit. Theory : 3 questions Problems:5 questions	200	40	
K2, K 3	C-2/4x20 marks	Not more than one question from any unit. The first question shall be a case study and it shall be compulsorily answered. Theory : 2 questions Problems: 2 questions	500	40	

## SEMESTER V

### ACCOUNTING FOR DECISION MAKING

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

**COURSE CODE: HC18/5C/ADM**  
**L-T-P: 3 2 0**

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

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

## **COURSE OUTLINE:**

### **UNIT I**

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

### **UNIT II**

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

**(20 hrs) UNIT III**

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

### **UNIT IV**

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

### **UNIT V**

Marginal Costing – Features, Advantages, limitations – Marginal costing and absorption costing – CVP analysis – Break even Analysis - Applications of Marginal costing – Make or buy – export or local sales – plant shutdown – key factor – sales mix & Role of Limiting Factor in Decision Making.

**(23hrs)**

20% THEORY AND 80% PROBLEMS

## **RECOMMENDED TEXTBOOKS:**

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

## **REFERENCE BOOKS:**

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

**JOURNALS:**

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

**E-LEARNING RESOURCES:**

<http://www.imanet.org> <http://www.maaw.info>

<http://accountantskills.com> <http://studocu.com>

<http://www.aicpa.org>

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

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

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

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

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)

Problem Solving

Seminar

Case study

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks</b>	2 questions from each unit	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	At least one question from each unit and not more than 2 questions from each unit <b>Problem: 7 questions</b> <b>Theory : 1 question</b>	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	Not more than 1 question from any unit. The first question shall be a case study and it should be compulsorily answered. <b>Problem: 3 questions</b> <b>Theory : 1 question</b>	<b>500</b>	<b>40</b>	

## SEMESTER V

### AUDITING

**TOTAL HOURS: 60**

**COURSE CODE: HC18/5C/AUG**

**CREDITS: 4**

**LTP: 3 1 0**

#### **COURSE OBJECTIVES:**

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

1. Gain fundamental knowledge on the concepts, principles and techniques of Auditing.
2. Appreciate the importance and scope of Internal Control system of auditing in business.
3. Gain awareness on Qualification, Disqualification and Appointment of Auditors.
4. Get familiarized with preparation of Auditors Report and the classes of Invigilation



5. Analyze various types of Audit through Computer, Audit of charitable institutions, educational institutions, clubs and Hotels.

## **COURSE OUTLINE**

### **UNIT I**

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit .basis of auditing standards (Documentation, Independence, Overall objectives, Quality Control and audit evidence)

**(8 hrs)**

### **UNIT II**

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files - Internal Control –Characteristics. Internal check – Principles. Internal Audit – Functions - Distinction and interface between internal and statutory auditor-basics on Internal Auditing standards- Audit Sampling .Vouching of cash and Trading Transaction – Meaning and Importance.Verification and Valuation of Assets and Liabilities – Audit of share capital.

**(20 hrs)**

### **UNIT III**

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.

**(10 hrs)**

### **UNIT IV**

Audit Report-characteristics - types of opinion- preparation of report as per CARO 2016 rules.Window dressing and Frauds. Investigation – difference between investigation and auditing – objectives of investigation – classes of investigation.

**(10 hrs)**

### **UNIT V**

EDP audit – audit through computers – audit of charitable institutions – audit of educational institution – audit of club – audit of hotels – audit of hire purchase and leasing companies.

**(12 Hrs) RECOMMENDED**

### **BOOKS:**

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

### **REFERENCE BOOKS:**

1. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi
2. Ravinderkumar and Virender Sharma , Auditing principles and practice, , Prentice Hall India Learning Pvt Ltd.
3. Spicer & Pegler, Auditing, Allied Publishers

4. Sharma T.R., Auditing Principles & Problems, SahityaBhawan, Agra
5. Tandon .B.L ,Auditing, S.Chand

## JOURNALS

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

## E- REFERENCE

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

## COURSE OUTCOMES:

The student will be able to:

CO Number	CO STATEMENT
CO 1	Analyze the importance, objectives and different kinds of Auditing.
CO 2	Explain on internal control, internal check and audit working paper and audit programme of the companies
CO 3	Discuss knowledge on the provisions of the Companies Act relating to appointment, rights, duties and liabilities of an auditor.
CO 4	Outline the Importance and scope of Auditors Report of the company.
CO 5	Analyze on EDP Audit and various field of Audit for Educational Institution, clubs, hotels.

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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

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

**QUESTION PAPER PATTERN**

Question Paper should cover all the five units

Knowledge Level	Section		Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks Answer all the questions</b>	<b>10 questions</b> - 2 questions from each unit.	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks Answer any five questions</b>	<b>8 questions</b> At least one question from each unit and not more than 2 questions from each unit.	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks Answer any two questions</b>	<b>4 questions</b> - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answered.	<b>500</b>	<b>40</b>	

**SEMESTER V COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS**

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

**COURSE CODE: HC18/5C/CYL**  
**L-T-P: 3 2 0**

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

1. Learn the nature of a company, Kinds of companies and the procedure for formation of companies.
2. Acquire knowledge on the contents of Memorandum and Articles of Association and the procedure for the alteration of its contents.
3. Understand the procedure for acquiring membership in a company and the cessation of membership.
4. Gain knowledge on the various meetings of the company and the various resolutions passed at the meeting.
5. Understand the concept and various aspects of 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 (12 Hrs)

### **UNIT II**

Memorandum of Association- Contents and alteration-Doctrine of Ultra Virus.Articles of Association- Contents and alteration-Distinction between the two-Doctrine of Constructive Notice-Doctrine of Indoor Management. Prospectus – Contents – Types of Prospectus – Misstatements in prospectus (15 Hrs)

### **UNIT III**

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

### **UNIT IV**

Meetings of Board of Directors-Meetings of Share Holders-Various Resolutions Quorum – structure of board of directors – Corporate governance relating to structure of the board – winding up. (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. (15 hrs)

## **RECOMMENDED TEXTBOOKS:**

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

## **REFERENCE BOOKS:**

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

**JOURNALS:**

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

**E-LEARNING RESOURCES:**

<http://www.vakilno1.com>

<http://www.lawteacher.net> <http://www.icsi.edu>

<http://www.corporatelawreporter.com>

<http://www.mylaw.net>

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

CO Number	CO STATEMENT
CO 1	Analyse and understand the provisions of Companies Act 2013 and its implications
CO 2	Compare, Analyze and understand the significance of various legal documents of the company
CO 3	Gain knowledge on the acquisition & termination of its members and related aspects
CO 4	Able to formulate corporate governance tools pertaining to the structure of the board.
CO 5	Understand the concept and working of LLP and the responsibilities of its partners.

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

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

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)

Blended Classroom-E Content, Videos

Group Discussion  
 Quiz, Seminar  
 Case study

### QUESTION PAPER PATTERN

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks</b>	2 questions from each unit	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	At least one question from each unit and not more than 2 questions from each unit	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	Not more than 1 question from any unit. The first question shall be a case study and it should be compulsorily answered.	<b>500</b>	<b>40</b>	

### SEMESTER – V ENTREPRENEURIAL DEVELOPMENT

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

**COURSE CODE: HC18/5C/ELD**  
**LTP: 3 1 0**

#### **COURSE OBJECTIVES:**

**To enable the student to:**

1. Get familiarized with the basics Concepts of Entrepreneurship and new initiatives taken by GOI to Entrepreneurship.
2. Identify problems faced by Women Entrepreneurs and the special schemes offered to encourage Women Entrepreneurs.

3. Get Enhanced knowledge on idea generation techniques, Project selection, Formulation and in preparation of Project Report.
4. Gain basic knowledge on funding institutions which provide institutional finance to entrepreneurs.
5. Gain awareness on Entrepreneurial Development programmes.

## **COURSE OUTLINE**

### **UNIT I**

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship – Start ups – Incubator - New Trends – Make in India Initiatives. **(8 hrs)**

### **UNIT II**

Women entrepreneurs – definition – problems – development of women entrepreneurship – Social entrepreneurship - rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking - Geographic Concentration **(10 hrs)**

### **UNIT III**

Search for business idea - sources of project identification – formalities of setting up a unit – project selection – project formulation – feasibility analysis – projects report **(17 hrs)**

### **UNIT IV**

Institutional finance to entrepreneurs – commercial banks –IFCI –IIBI – SIDBI– LIC – SIC. State Government and Central Government Incentives and Subsidies to Medium and Small Industries

**(10hrs)**

### **UNIT V**

Entrepreneurial development programme – Role and Relevance – role of government– NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO –Self employmentprogrammes – SIDCO – micro finance - SHG – venture capital.

**(15 hrs)**

## **RECOMMEDED BOOKS:**

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

## **REFERENCE BOOKS:**

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

## JOURNALS

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

## E RESOURCES

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

## COURSE OUTCOMES:

The students will be able to:

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

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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



<b>CO3</b>	3	3	3	3	3
<b>CO4</b>	3	3	2	2	2
<b>CO5</b>	3	3	2	2	2
<b>AVERAGE</b>	3	3	2.4	2.4	2.4

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

**TEACHING METHODOLOGY:**

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

**QUESTION PAPER PATTERN**

Question Paper should cover all the five units

Knowledge Level	Section		Word Limit	Marks	Total
<b>K 1</b>	<b>A-10X2 marks Answer all the questions</b>	<b>10 questions</b> - 2 questions from each unit.	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks Answer any five questions</b>	<b>8 questions</b> At least one question from each unit and not more than 2 questions from each unit.	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks Answer any two questions</b>	<b>4 questions</b> - not more than 1 question from any unit. The first question shall be a Case Study and it shall be compulsorily answer	<b>500</b>	<b>40</b>	

**SEMESTER V**

**SELF STUDY PAPER: ACCOUNTING STANDARDS**

**COURSE CODE:**

**CREDITS: 2**

## **COURSE OBJECTIVES:**

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

1. Understand the fundamental scope and objectives of Accounting Standards.
2. Familiarize on the applicability of Inventory valuation and Revenue Recognition.
3. Learn about the Accounting procedure for Investments and Lease.
4. Analyse Case Studies relating to Cash Flow analysis.
5. Understand the accounting treatment of Intangible assets and Contingent Liability.

## **UNIT – I**

Accounting Standard – Meaning – Objective of AS – Scope of AS – Advantages & disadvantages of AS - Applicability of AS to Non – Corporate Entities, Co – operative Societies – Charitable Entities – Partnership & Proprietorship & Companies – SMC – Meaning – Exemptions to SMC – Change in Status of SMC – Disclosure by SMC- General Purpose Financial Statement - Disclosure of Accounting policies (AS – 1) – Accounting policies – Notes to Accounts – Need for disclosure of accounting policies – Fundamental accounting assumption – Selection of accounting policies – Changes in accounting policies.

## **UNIT – II**

Valuation of Inventories (AS 2)- Objective – Applicability – Measurement of Inventories – Net realisable value – Disclosures – Revenue Recognition (AS 9)- Objective – Applicability – Revenue from sale of goods – Revenue from rendering of the services – Revenue from Interest – Disclosure.

## **UNIT – III**

Accounting for Investments (AS 13) – Scope – Applicability – Classification of investment – Cost of investment – Carrying amount of investment – Disposal of investment – Reclassification of investment – Disclosures - Accounting for Leases (AS 19) –Need & Objective – Types of lease – Applicability – Accounting for finance lease & operating lease – Sale & lease back – Disclosures

## **UNIT – IV (CASE STUDY)**

Cash flow statement (AS3) – Applicability – Cash – Cash equivalents - Features – Operating activities – Investment activities – Financing activities – Accounting treatment – Disclosures - Accounting for Fixed assets (AS 10) – Applicability – Historical cost – Revalued price – Accounting treatment – Disclosures.

## **UNIT – V**

Intangible assets (AS 26) - Objective – Applicability – Features – Accounting treatment – Disclosures - Provisions, Contingent liability & Contingent assets (AS 29) – Objective – Applicability – Recognition – Measurement – Accounting treatment – Disclosures.

## **COURSE OUTCOMES:**

### **The students will be able to:**

<b>CO Number</b>	<b>CO STATEMENT</b>
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CO 1	Understand the need for Accounting Policies and applicability of Accounting Standards.
CO 2	Estimate Realisable value of Inventories and Revenue from sale of goods.
CO 3	Understand about the classification and Disposal for Investments and Lease.
CO 4	Apply practical knowledge relating to disclosures and applicability of Cash Flow statement
CO 5	Evaluate the provisions of Intangible assets and Contingent Liability.

**Recommended Text:**

**1. D.S Rawat, Taxmann - Students guide to Accounting standards Reference**

**Books:**

1. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata McGraw Hill

2. Dalal Gaggar Kshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwa and Company Nagpur.

**Note: Theory only**

<b>COURSE CODE</b>	<b>TITLE OF THE PAPER</b>	<b>CREDITS</b>	<b>HRS/WK</b>	<b>TOTAL HRS</b>	<b>L-T-P</b>	<b>CA</b>	<b>END SEM</b>	<b>TOTAL</b>
HC18/6C/IP2	INCOME TAX AND TAX PLANNING II	4	6	90	2-4-0	40	60	100
HC18/6C/SPM	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	5	75	3-2-0	40	60	100
HC18/6C/ITL	INDIRECT TAX LAWS	4	5	75	3-2-0	40	60	100
HC18/6C/OGB	ORGANISATIONAL BEHAVIOUR	4	4	60	3-1-0	40	60	100
HC18/6C/LSM	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	4	5	75	3-2-0	40	60	100
HC18/6C/PRO	PROJECT AND VIVA VOCE	8		75				100
PART- V	EXTENSION ACTIVITY	1						
	<b>TOTAL</b>	<b>29</b>	<b>25</b>					

## **SEMESTER – VI**

### **INCOME TAX AND TAX PLANNING -II**

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

**Course code: HC18/6C/IP2**  
**LTP: 2 4 0**

## **Objectives**

**To enable the students to**

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

## **COURSE OUTLINE**

### **UNIT-I**

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

### **UNIT-II**

Set off and carry forward of losses-Incomes Exempt from tax.  
**(15 hrs)**

### **UNIT-III**

Permissible deductions from Gross Total Income – Rebates-Filing of Returns – E – Filing.Income Tax Authorities.  
**(20 hrs)**

### **UNIT-IV**

Taxation of Companies- Domestic Company- Foreign Company- Minimum Alternate Tax- Tax on distributed profits of Domestic companies- Tax provisions for Limited Liability Partnerships-Basis on Place of Effective Management(POEM)  
**(10 hrs)**

### **UNIT-V**

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

THEORY: 30% PROBLEMS:70%

## **Recommended BOOKS**

1. Gaur, D.B. Narang, Income Tax Law and Practice, Kalyani Publications.

2.Dr.VinodK.Singhanian,MonicaSinghanian, Students Guide to IncomeTax. Taxmann Publications Pvt.Ltd, New Delhi.

**Reference books:**

- 1.Dr.Mehrotra.H.C, Dr.Goyal.S.P., Income Tax Law And Practice, SahityaBhawan Publications, Agra.
- 2.Lal, Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
- 3.ReddyT.S,HariPrasadReddy.Y, Income Tax Theory Law and Practice,Margham Publication,Chennai.
- 4.Students Handbook on Taxation by Mr. T.N Manoharan and Mr.G.R.Hari, Snow White Publication.
- 5.Dr.VinodK.Singhanian,MonicaSinghanian, Direct Taxes, Taxmann publications Pvt.Ltd.New Delhi

**JOURNALS**

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

**E RESOURCES**

- <http://www.cleartax.in> <http://www.taxmann.com>  
<http://www.incometaxindiefiling.gov.in>  
<http://www.incometaxindia.gov.in>  
<http://www.indiafilings.com>

**Learning outcomes:**

**The students will be able to:**

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

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

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

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content-

Quiz-Seminar-

Peer Learning-

**QUESTION PAPER PATTERN-UG\***

<b>Knowledge Level</b>	<b>Section</b>		<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>
<b>K 1</b>	<b>A-10X2 marks</b>	<b>2 Questions from each unit</b>	<b>50</b>	<b>20</b>	<b>100</b>
<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	<b>Atleast one question from each unit and more than 2 questions from each unit Problems:6 questions Theory: 2 question</b>	<b>200</b>	<b>40</b>	
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	<b>Not more than one question from any unit. The first question shall be a case study and it shall be compulsorily answered. Problem: 3 questions Theory:1 question</b>	<b>500</b>	<b>40</b>	

## SEMESTER VI

### SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**TOTAL HOURS: 75**

**COURSE CODE: HC18/6C/SPM**

**CREDITS: 4**

**LTP: 3 2 0**

#### **COURSE OBJECTIVES:**

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

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

#### **COURSE OUTLINE:**

**UNIT I Investment: overview** – meaning, economic investment, financial investment, investment practice, features of investment, Savings Vs Investment, Factors and constrains of investment, Investment objectives, rules of stock investment, and sources of investment information. Financial securities: meaning, features of financial instruments, types of financial instruments, equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments, importance and drawbacks of bonds and debentures (5 Hrs)

**UNIT II Risk and Return:** Certainty, uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk. **Time value of money:** Meaning, objectives, importance, TVM as a losing proposition, TVM as a gaining proposition, time preference for money, dimensions of time preference for money, discounting and compounding techniques – solving problems on time value of money – effective rate of interest – implicit rate of interest true rate of interest – doubling period. Time value of money and resource allocation: borrowing – lending – types of investment – market interest rates and prices – shifting resources across time – computing present value and future value – real asset investing – NPV – IRR – Calculating spot rates with forward rate – interest rate futures – bond duration (30 Hrs) **UNIT III Valuation of financial securities:**



financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share – Derivatives and stock index futures: meaning of derivatives, factors of growth, function and limitations of derivatives market, categories of derivatives, FRA, benefits of derivatives, stock index futures. Fundamental analysis: meaning, features, analytical framework – global economic analysis, national economic analysis, national industry analysis and company analysis. Technical analysis: meaning, mechanism, importance and criticism techniques – arguments in favour and against technical analysis – charting techniques – types of charts (15 Hrs)

**UNIT IV Portfolio Management:** portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance – portfolio management Vs wealth management – portfolio manager – meaning, types, functions, strategies, registration, capital adequacy – SEBI regulations – general obligations and responsibilities – portfolio management framework – portfolio performance. **Portfolio theory:** portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, Indifference curve analysis,

Random Walk Theory (10 Hrs)

**UNIT V Efficient Market Hypothesis:** statement – assumptions – three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier – CAPM and APM: meaning, riskfree and risky securities – risk averse investor, objectives, assumptions, validity, components and criticism of CAPM – Capital market line – risk –return trade-off theory – determining market risk-return trade-off – components of risk-return trade-off, value additivity and CAPM – slope of CML – security market line – implications and limitations – Average Pricing Model – arbitrage - CAPM Vs APM – Portfolio return and risk: portfolio theory – diversification – Sharpe index model portfolio selection model – Sharpe optimal portfolio – alternative investment: meaning, features, alternative investment assets – wealth management

– an overview (15 Hrs)

**(Theory 60 % and Problems 40 %)**

#### **RECOMMENDED BOOKS:**

1. Barua S K V Raghunathan and J R Verma, Portfolio Management, Tata McGraw-Hill 1992
2. **Gurusamy S**, Security Analysis and Portfolio Management, Vijay Nicole Imprints Ltd, 2017

#### **REFERENCE BOOKS**

1. Donald E Fisher and Ronald J Jordon, Security Analysis and Portfolio

- Management, Pearson, 1995
2. Elton Edwin J and M J Gruber, Modern Portfolio Theory and Investment Analysis, John Wiley and Sons, 1998
  3. Francis J C, Investment Analysis and Management, McGraw-Hill, 1992
  4. Graham, Benjamin and David L Dodd, Security Analysis, McGraw-Hill, 1987
  5. Kevin S, Security Analysis and Portfolio Management, Prentice Hall of India, 2011
  6. Krishna G Palepu, Paul M Healy, Business Analysis & Valuation, Thomson Learning Inc, 2008
  7. Patwari D C, Options and Futures, Jaico Publishing House Mumbai, 2010
  8. Russell J Fuller and J L Farrell Jr, Modern Investment and Security Analysis, , McGraw-Hill Book Company, 1995
  9. Sunil Parameshwaran, Interest Rates and Time Value of Money, Tata McGraw Hill, 2013

## JOURNALS

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

## E- RESOURCES:

1. <http://www.bloomberg.com>
2. <http://www.wallstreetjournal.com>
3. <http://www.sebi.gov.in>
4. <http://www.studyfinance.com>
5. <http://www.researchgate.net>
6. <http://www.moneycontrol.com>

## COURSE OUTCOMES:

The student will be able to:

CO Number	CO STATEMENT
CO 1	Discuss on various alternatives available for Investments.
CO 2	Compute historical and expected returns, and identify the importance of riskreturn relationship.
CO 3	Explain investment management, capital market expectations and forecasting market activity

CO 4	Explain the principles of modern portfolio theory and the effect of diversification on investment portfolios.
CO 5	Demonstrate Knowledge on Efficient Market Hypothesis and technical concept of CAPM matching the client's portfolio

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

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

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

#### TEACHING METHODOLOGY:

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

#### QUESTION PAPER PATTERN

Question Paper should cover all the five units

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

## **SEMESTER VI INDIRECT TAX LAWS**

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: HC18/6C/ITL**

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

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

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

### **COURSE OUTLINE:**

#### **UNIT I**

Tax – Features – Canons – Objectives of Taxation - Tax Vs Duty – Direct Tax Vs Indirect Tax – Powers of Union / States – Types of Indirect Taxes-GST Overview

**(8hrs)**

#### **UNIT II**

Procedural Aspect : CGST ACT- Definitions - Basis of Levy- Registration Composition Scheme-Transition Provisions-Supply of goods-Supply of Services-Types of Supply-Composite Supply and Mixed Supply– Time of Supply-Valuation of Supply – Reverse Charge Mechanism – Input Tax Credit Blocked Credit- Input tax reversal- Books and Records-Ecommerce

**(20hrs)**

#### **UNIT III**

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

**(10hrs)**

#### **UNIT IV**

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

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

**(20 hrs)**

#### **UNIT V**

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

(17 hrs)

### 100 % THEORY

#### RECOMMENDED TEXTBOOKS:

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

#### REFERENCE BOOKS:

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

#### JOURNALS:

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

#### E-LEARNING RESOURCES:

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

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

CO Number	CO STATEMENT
CO 1	Identify the various types of Direct and Indirect Tax and its differences

CO 2	Explain the procedural aspects of CGST, types of supply and input tax reversal.
CO 3	Discuss the functional aspects of GST
CO 4	Explain IGST Act and SGST Act
CO 5	Discuss in detail the various concepts and types of customs Act.

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

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

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

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Peer Learning

Case study

#### QUESTION PAPER PATTERN

Knowledge Level	Section	Special Instructions if any	Word Limit	Marks	Total
K 1	A-10X2 marks	2 questions from each unit	50	20	100
K1, K 2	B-5/8x8 marks	At least one question from each unit and not more than 2 questions from each unit	200	40	
K2, K 3	C-2/4x20 marks	Not more than 1question from any unit. The first question shall be a case study and it should be compulsorily answered	500	40	

## SEMESTER VI

### ORGANISATIONAL BEHAVIOUR

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

**COURSE CODE: HC18/6C/OGB**  
**L-T-P: 3 1 0**

#### **COURSE OBJECTIVES:**

To enable the students to:

1. Gain Knowledge on the various aspects of organizational behaviour including Personality, Attitude and Perception.
2. Understand the various theories on motivation and the concept of Job Design, Job Satisfaction and Leadership.
3. Learn Group dynamics and Organisational Conflicts.
4. Understand the concept of Organisational Dynamics, Culture, Ethics and Stress management.
5. Gain Knowledge on the Organisational development and interventions.

#### **COURSE OUTLINE:**

##### **UNIT I**

Introduction: Concept of Organisational Behaviour –Need – Challenges faced by the management. Individual dimensions of OB: Individual Differences –Human Behaviour and its Causation –Personality –Types , Determinants , Impact on OB ,Attitudes and Values –Types , formation , Perception – Factors , Process ,Its Applications . **(11 hrs)**

##### **UNIT II**

Motivation Concept and Theories Content Theories(Maslow, Herzberg, ERG, McGregor's theory X and Theory Y , McClelland need theory ) Process Theories (Vroom, Porter and Lawler )- Morale Building, Job Satisfaction and Job design.  
Leadership – meaning – styles of leadership. **(10 hrs)**

### UNIT III

Group Dynamics: Types of Groups – Cohesiveness, Group Decision Making – Group formation— Organizational conflicts.

(13 hrs)

### UNIT IV

Organizational Dynamics: Organizational Culture – Impact, Creating organization culture, Quality of Work Life, Organizational ethics, Stress and Burnout- Causes, effects- Stress management strategies.

(14hrs)

### UNIT V

Organizational development and change: Change Agents – Resistance to change, OD interventions.

(12 hrs)

#### RECOMMENDED TEXTBOOKS:

1. Ashwathapa, Organizational Behaviour, Himalaya Publishing House
2. KavitaSingh, Organizational Behaviour, Dorling Kindersley (India) Pvt Ltd Publications

#### REFERENCE BOOKS:

1. Davis & Newsstrom, Human Behaviour at work: Organizational Behaviour, MC Graw Hill Publications.
2. Dr. Khanka.S.S, Organizational Behaviour, Text and Cases, S.Chand Publishers.
3. Fred Luthans, Organizational Behaviour, MCGraw Hill Publications
4. James Francis.G& Gene Milbourne Jr. Human Behaviour in the work environment- A Managerial Perspective, Goodyear Publication & Co
5. Keith Davis, Human Behaviour at work: Organizational Behaviour
6. Prasad.L.M, Organizational Behaviour, Sultan Chand & Sons.
7. RaoGangathar.V.S.P and Narayan, Organizational behavior, text and cases, Konark Publishers Pvt Ltd.
8. Stephen P Robbins, Organizational Behaviour, Prentice Hall Publications
9. Tripathi.P.C, Human Resource Development, Sulthan Chand & Sons

#### JOURNALS:

1. Journal of Organisationalbehaviour Management
2. Journal of Human resource Management
3. International journal of organisationalbehaviour and management perspectives.

#### E-LEARNING RESOURCES:

<http://www.themodernbusinessworld.com>

<http://www.illusions.com> <http://www.managementhelp.org>

<http://www.mgt.unm.edu>

<http://www.lumerlearning.com>

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

CO Number	CO STATEMENT
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CO 1	Understand and Evaluate the various aspects of human behaviour in an organisation.
CO 2	Understand the various motivational theories and Demonstrate leadership qualities
CO 3	Demonstrate the quality of group behaviour in personal and professional life.
CO 4	Adapt to the shared culture and ethical standards of organization to avoid conflict.
CO 5	Analyse organisational development and interventions

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

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

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

#### TEACHING METHODOLOGY:

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

#### QUESTION PAPER PATTERN

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

<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	Not more than 1 question from any unit. The first question shall be a case study and it should be compulsorily answered.	<b>500</b>	<b>40</b>
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## **SEMESTER VI**

### **LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**TOTAL HOURS: 75**

**COURSE CODE: HC18/6C/LSM**

**CREDITS: 4**

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

#### **Objectives :**

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

1. Develop a wide understanding of role and importance of logistics and Supply chain management
2. Analyze the role and challenges of merchandiser in Supply chain outsourcing.
3. Evaluate Logistics and supply chain management on financial perspective.
4. Understand the significance of finding material requirement and effective handling.
5. Discuss the insurance and legal aspects of different modes of transport.

#### **UNIT- I**

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

#### **UNIT II**

Supply Chain effectiveness- Outsourcing- 3PLs and 4PLs- Supply Chain relationships- Elements of logistics and Supply chain Management – Merchandising – Role of a Merchandiser. **(10 Hrs)**

### **UNIT III**

Logistical Information System (LIS) – Operations – Integrated IT solution for logistics and Supply chain management – Emerging technologies in logistics and Supply Chain management. Issues and challenges for developing countries in Logistic and supply chain management. Demand forecasting – impact of forecast on logistics and supply chain management. (15 Hrs)

### **UNIT IV**

Inventory- Types of inventory- Elements of inventory costs-Material Requirement Planning-Distribution Requirement Planning-JIT- Order Processing-Functions-Elements of order processing-Significance. Material Handling-Concept and Objectives- PrinciplesEquipments- Material handling considerations.Warehousing and Distribution- concept-types of warehouses-functions – Warehousing strategy. (20 Hrs)

### **UNIT V**

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

(20 Hrs)

### **RECOMMENDED BOOKS**

1. Agarwal.D.K, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
2. KrishnaveniMuthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House

### **REFERENCE BOOKS**

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

### **JOURNALS**

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

### **E-LEARNING RESOURCES**

<https://courses.lumenlearning.com>  
[www.learnaboutlogistics.com](http://www.learnaboutlogistics.com) <https://www.logisticsbureau.com>  
<https://www.hindawi.com>  
<http://www.iosrjournals.org>

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

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Discuss the nature, importance and components of Logistics management.
CO 2	Apply appropriate Logistics, concepts and techniques to improvise supply chain operations.
CO 3	Predict the issues, challenges and emerging technologies in logistics and supply chain management.
CO 4	Explain the significance of material handling and to coordinate activities of warehousing and distribution systems.
CO 5	Identify the appropriate transportation network and legal aspects to be followed.

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

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

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

#### **TEACHING METHODOLOGY:**

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

#### **QUESTION PAPER PATTERN**

<b>Knowledge Level</b>	<b>Section</b>	<b>Special Instruction if any</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>
<b>K 1</b>	<b>A-10X2 marks</b>	<b>2 Questions from each unit</b>	<b>50</b>	<b>20</b>	<b>100</b>

<b>K1, K 2</b>	<b>B-5/8x8 marks</b>	<b>Atleast one question from each unit and more than 2 questions from each unit</b>	<b>200</b>	<b>40</b>
<b>K2, K 3</b>	<b>C-2/4x20 marks</b>	<b>Not more than one question from any unit. The first question shall be a case study and it shall be compulsorily answered.</b>	<b>500</b>	<b>40</b>

## **SEMESTER VI**

### **PROJECT AND VIVA VOCE**

**Course code: HC18/6C/PRO**

**Credits: 8**

#### **Objectives**

**To enable the students to:**

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

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

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

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

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

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

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

## INTERNSHIP

**Credits : 14**

**Course Code HC18/3I/IPR  
HC18/5I/IPR**

### OBJECTIVES :

To enable the students to:

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

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

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

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

Two internship reports have to be submitted one at the end of training session 1 (i.e.

in the 3<sup>rd</sup> semester) and the other at the end of training session 2 (i.e. in the 5<sup>th</sup> semester).

The report shall be evaluated as follows:

Report Evaluation : 75 Marks  
 Viva Voce :25 Marks  
 Total : 100 Marks

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

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

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

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

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