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| **B.COM.,**  **ACTUARIAL MANAGEMENT** |
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| **SYLLABUS** |
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| **FROM THE ACADEMIC YEAR**  **2023-2024** |
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| **TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION, CHENNAI – 600 005** |
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**B.COM., ACTUARIAL MANAGEMENT**

**PROGRAMME OBJECTIVE:**

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country

The B.Com Actuarial Management program prepares students for a career in the financial services industry. This course will help them advance their careers in the field. The curriculum is designed to furnish candidates with mathematics, statistics, commerce and economics background, an opportunity to launch their career in actuarial science. This course allows students to develop a range of business skills while gaining specialised knowledge in actuarial science and prepare s students for careers in finance, banking, and commerce. This major focuses on evaluating the financial risk of an organization. It requires a strong understanding of statistics, mathematics, and statistics. It is also a great option for those interested in careers in the banking or insurance sectors.

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| **TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME** | |
| **Programme:** | **B.COM., ACTUARIAL MANAGEMENT** |
| **Programme Code:** |  |
| **Duration:** | **UG - 3 Years** |
| **Programme Outcomes:** | **PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study  **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one’s views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.  **PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.  **PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.  **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.  **PO6: Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation  **PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team  **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.  **PO9: Reflective thinking**: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.  **PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.  **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.  **PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.  **PO 13: Moral and ethical awareness/reasoning**: Ability toembrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstratingthe ability to identify ethical issues related to one‟s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.  **PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.  **PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including „learning how to learn‟, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling. |

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| **Programme Specific Outcomes:** | **PSO1 – Placement:**  To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.  **PSO 2 - Entrepreneur:**  To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations  **PSO3 – Research and Development:**  Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.  **PSO4 – Contribution to Business World:**  To produce employable, ethical and innovative professionals to sustain in the dynamic business world.  **PSO 5 – Contribution to the Society:**  To contribute to the development of the society by collaborating with stakeholders for mutual benefit |

**Highlights of the Revamped Curriculum**:

* Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
* The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
* The General Studies and Mathematics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
* The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
* The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
* The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
* Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
* State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

**Value additions in the Revamped Curriculum:**

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| **Semester** | **Newly introduced Components** | **Outcome / Benefits** |
| **I** | **Foundation Course**  To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analysing the world through the literary lens  gives rise to a new perspective. | * Instill confidence among students * Create interest for the subject |
| **I, II, III, IV** | **Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial) | * Industry ready graduates * Skilled human resource * Students are equipped with essential skills to   make them employable |
| * Training on language and communication skills enable the students gain   knowledge and  exposure in the competitive world. |
| * Discipline centric skill will improve the Technical knowhow of solving real life   problems. |
| **III, IV, V & VI** | Elective papers | * Strengthening the domain knowledge * Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature * Emerging topics in higher education/ industry/ communication network / health sector etc. are introduced with   hands-on-training. |

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| **IV** | Elective Papers | | * Exposure to industry moulds students into solution providers * Generates Industry ready graduates * Employment opportunities enhanced |
| **V Semester** | Elective papers | | * Self-learning is enhanced * Application of the concept to real situation is conceived resulting   in tangible outcome |
| **VI Semester** | Elective papers | | * Enriches the study beyond the course. * Developing a research framework and   presenting their  independent and  intellectual ideas effectively. |
| **Extra Credits:**  **For Advanced Learners / Honors degree** | | | * To cater to the needs of peer learners / research   aspirants |
| **Skills acquired from the Courses** | | Knowledge, Problem Solving, Analytical  ability, Professional Competency, Professional Communication and Transferrable Skill | |

**Credit Distribution for UG Programmes**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sem I** | **Credit** | **H** | **Sem II** | **Credit** | **H** | **Sem III** | **Credit** | **H** | **Sem IV** | **Credit** | **H** | **Sem V** | **Credit** | **H** | **Sem VI** | **Credit** | **H** |
| Part 1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | 5.1 Core Course –\CC IX | 4 | 5 | 6.1 Core Course –  CC XIII | 4 | 6 |
| Part.2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | 5.2 Core Course – CC X | 4 | 5 | 6.2 Core Course –  CC XIV | 4 | 6 |
| 1.3 Core Course – CC I | 5 | 5 | 2..3 Core Course – CC III | 5 | 5 | 3.3 Core Course – CC V | 5 | 5 | 4.3 Core Course – CC VII  Core Industry Module | 5 | 5 | 5. 3.Core Course CC -XI | 4 | 5 | 6.3 Core Course –  CC XV | 4 | 6 |
| 1.4 Core Course – CC II | 5 | 5 | 2.4 Core Course – CC IV | 5 | 5 | 3.4 Core Course – CC VI | 5 | 5 | 4.4 Core Course –  CC VIII | 5 | 5 | 5. 4.Core Course –/ Project with viva- voce  CC -XII | 4 | 5 | 6.4 Elective -VII Generic/ Discipline Specific | 3 | 5 |
| 1.5 Elective I Generic/ Discipline Specific | 3 | 4 | 2.5 Elective II Generic/ Discipline Specific | 3 | 4 | 3.5 Elective III Generic/ Discipline Specific | 3 | 4 | 4.5 Elective IV Generic/ Discipline Specific | 3 | 3 | 5.5 Elective V Generic/ Discipline Specific | 3 | 4 | 6.5 Elective VIII  Generic/ Discipline Specific | 3 | 5 |
| 1.6 Skill Enhancement Course SEC-1 | 2 | 2 | 2.6 Skill Enhancement Course SEC-2 | 2 | 2 | 3.6 Skill Enhancement Course SEC-4,  (Entrepreneurial Skill) | 1 | 1 | 4.6 Skill Enhancement Course SEC-6 | 2 | 2 | 5.6 Elective VI Generic/ Discipline Specific | 3 | 4 | 6.6 Extension Activity | 1 | - |
| 1.7 Skill Enhancement -(Foundation Course) | 2 | 2 | 2.7 Skill Enhancement Course –SEC-3 | 2 | 2 | 3.7 Skill Enhancement Course SEC-5 | 2 | 2 | 4.7 Skill Enhancement Course SEC-7 | 2 | 2 | 5.7 Value Education | 2 | 2 | 6.7 Professional Competency Skill | 2 | 2 |
|  |  |  |  |  |  | 3.8 E.V.S. | - | 1 | 4.8 E.V.S | 2 | 1 | 5.8 Summer Internship /Industrial Training | 2 |  |  |  |  |
|  | **23** | **30** |  | **23** | **30** |  | **22** | **30** |  | **25** | **30** |  | **26** | **30** |  | **21** | **30** |
| **Total – 140 Credits** | | | | | | | | | | | | | | | | | |

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System**

**for all UG courses including Lab Hours**

**First Year – Semester-I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course SEC-1 | 2 | 2 |
| Foundation Course | 2 | 2 |
|  |  | **23** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -SEC-2 | 2 | 2 |
| Skill Enhancement Course -SEC-3 (Discipline / Subject Specific) | 2 | 2 |
|  |  | **23** | **30** |

**Second Year – Semester-III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -SEC-4 (Entrepreneurial Based) | 1 | 1 |
| Skill Enhancement Course -SEC-5 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | - | 1 |
|  |  | **22** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 13 |
| Part-4 | Skill Enhancement Course -SEC-6 (Discipline / Subject Specific) | 2 | 2 |
| Skill Enhancement Course -SEC-7 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | 2 | 1 |
|  |  | **25** | **30** |

**Third Year**

**Semester-V**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| **Part-3** | Core Courses including Project / Elective Based | 22 | 26 |
| **Part-4** | Value Education | 2 | 2 |
| Internship / Industrial Visit / Field Visit | 2 | 2 |
|  |  | **26** | **30** |

**Semester-VI**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| **Part-3** | Core Courses including Project / Elective Based & LAB | 18 | 28 |
| **Part-4** | Extension Activity | 1 | - |
| Professional Competency Skill | 2 | 2 |
|  |  | **21** | **30** |

**Consolidated Semester wise and Component wise Credit distribution**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Parts** | **Sem I** | **Sem II** | **Sem III** | **Sem IV** | **Sem V** | **Sem VI** | **Total Credits** |
| **Part I** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part II** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part III** | 13 | 13 | 13 | 13 | 22 | 18 | 92 |
| **Part IV** | 4 | 4 | 3 | 6 | 4 | 1 | 22 |
| **Part V** | - | - | - | - | - | 2 | 2 |
| **Total** | 23 | 23 | 22 | 25 | 26 | 21 | **140** |

**\*Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

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| **METHODS OF EVALUATION** | | | |
| **Internal Evaluation** | Continuous Internal Assessment Test | | **25 Marks** |
| Assignments / Snap Test / Quiz | |
| Seminars | |
| Attendance and Class Participation | |
| **External Evaluation** | End Semester Examination | | **75 Marks** |
| **Total** | | | **100 Marks** |
| **METHODS OF ASSESSMENT** | | | |
| **Remembering (K1)** | | * Thelowestlevelofquestionsrequirestudentstorecallinformationfromthecoursecontent * Knowledgequestionsusuallyrequirestudentstoidentifyinformationinthetextbook. | |
| **Understanding (K2)** | | * Understandingoffactsandideasbycomprehendingorganizing,comparing,translating,interpolatingandinterpretingintheirownwords. * Thequestionsgobeyondsimplerecallandrequirestudentstocombinedatatogether | |
| **Application (K3)** | | * Studentshavetosolveproblemsbyusing/applyingaconceptlearnedintheclassroom. * Studentsmust usetheir knowledgetodetermineaexactresponse. | |
| **Analyze (K4)** | | * Analyzingthequestionisonethatasksthestudentstobreakdownsomethingintoitscomponentparts. * Analyzingrequiresstudentstoidentifyreasonscausesormotivesandreachconclusionsorgeneralizations. | |
| **Evaluate (K5)** | | * Evaluationrequiresanindividualtomakejudgmentonsomething. * Questionstobeaskedtojudgethevalueofanidea,acharacter,aworkofart,orasolutiontoaproblem. * Studentsareengagedindecision-makingandproblem–solving. * Evaluationquestionsdonothavesinglerightanswers. | |
| **Create (K6)** | | * Thequestionsofthiscategorychallengestudentstogetengagedincreativeandoriginalthinking. * Developingoriginalideasandproblemsolvingskills | |

**B.COM - ACTUARIAL MANAGEMENT**

| **Part** | **Course**  **Code** | | **Title of the Course** | **Credits** | **Hours** | |
| --- | --- | --- | --- | --- | --- | --- |
| **FIRST YEAR** | | | | | | |
| **FIRST SEMESTER** | | | | | | |
| Part I |  | | Language – Tamil | **3** | **6** | |
| Part II |  | | English | **3** | **6** | |
| Part III |  | | Core Paper I –**Financial Accounting I** | **5** | **5** | |
| Part III |  | | Core Paper II - **Principles of Management** | **5** | **5** | |
| Part III |  | | Elective I - Business Economics | **3** | **4** | |
|  | | Elective I - Indian Economic Development |
|  | | Elective I –Business Mathematics - I |
| Part IV |  | | Skill Enhancement Course SEC – 1 | **2** | **2** | |
|  | | Foundation Course FC | **2** | **2** | |
|  |  | | **TOTAL** | **23** | **30** | |
| **SECOND SEMESTER** | | | | | | |
| Part I |  | | Language – Tamil | **3** | **6** | |
| Part II |  | | English | **3** | **6** | |
| Part III |  | | Core Paper III –**Financial Accounting II** | **5** | **5** | |
| Part III |  | | Core Paper IV-**Business Law** | **5** | **5** | |
| Part III |  | | Elective II – Insurance and risk Management | **3** | **4** | |
|  | | Elective II – Legal Regulatory Framework of Financial Markets |
|  | | Elective II – Business Mathematics - II |
| Part IV |  | | Skill Enhance Course SEC – 2 | **2** | **2** | |
|  | | Skill Enhancement Course – SEC 3 | **2** | **2** | |
|  |  | | **TOTAL** | **23** | **30** | |
| **SECOND YEAR** | | | | | | |
| **THIRD SEMESTER** | | | | | | |
| Part I |  | | Language – Tamil | **3** | **6** | |
| Part II |  | | English | **3** | **6** | |
| Part III |  | | Core Paper V- **Corporate Accounting I** | **5** | **5** | |
| Part III |  | | Core Paper VI – **Banking Law and Practice** | **5** | **5** | |
| Part IV |  | Elective III – Business Statistics | | 3  **3** | | **4** |
|  | Elective III – Principles and Practice of General Insurance | |
|  | Elective III –Financial Services and Bancassurance | |
| Part IV |  | Skill Enhance Course SEC – 4 | | **1** | | **1** |
|  | Skill Enhancement Course – SEC 5 | | **2** | | **2** |
|  | Environmental Studies | | - | | **1** |
|  |  | **TOTAL** | | **22** | | **30** |
| **FOURTH SEMESTER** | | | | | | |
| Part I |  | Language – Tamil | | **3** | | **6** |
| Part II |  | English | | **3** | | **6** |
| Part III |  | Core Paper VII–**Corporate Accounting II** | | **5** | | **5** |
| Part III |  | Core Paper VIII- **Principles of Marketing** | | **5** | | **5** |
| Part III |  | Elective IV– Operations Research | | **3** | | **3** |
|  | Elective IV– Principles of Life Insurance | |
|  | Elective IV- Actuarial Statistics | |
| Part IV |  | Skill Enhance Course SEC – 6 | | **2** | | **2** |
|  | Skill Enhancement Course – SEC 7 | | **2** | | **2** |
|  | Environmental Studies | | 2 | | **1** |
|  |  | **TOTAL** | | **25** | | **30** |
| **THIRD YEAR** | | | | | | |
| **FIFTH SEMESTER** | | | | | | |
| Part III |  | Core Paper IX –**Cost Accounting I** | | **4** | | **5** |
| Part III |  | Core Paper X - **Banking Law and Practice** | | **4** | | **5** |
| Part III |  | Core Paper XI – **Income Tax Law and**  **Practice I** | | **4** | | **5** |
| Part III |  | Core Paper XII – Project Viva vove **Auditing and Corporate**  **Governance** | | **4** | | **5** |
| Part III |  | Discipline Specific Elective 1/2 -  Technology in Banking / 2/2 Credit and Risk Management in Banks | | **3** | | **4** |
|  | Discipline Specific Elective 3/4 -  Financial Risk Management / 4/4 Financial Econometrics | | **3** | | **4** |
| Part IV |  | Value Education | | **2** | | **2** |
|  |  | Summer Internship / Industrial Training | | **2** | | **-** |
|  |  | **TOTAL** | | **26** | | **30** |

| **SIXTH SEMESTER** | | | | |
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| Part III |  | Core Paper XIII –**Cost Accounting - II** | **4** | **6** |
| Part III |  | Core Paper XIV-**Management Accounting** | **4** | **6** |
| Part III |  | Core Paper XV- **Income Tax Law and**  **Practice II** | **4** | **6** |
| Part III |  | Discipline Specific Elective 5/6- Financial Management / 6/6 Insurance Regulations, Governance and Compliance | **3** | **5** |
|  | Discipline Specific Elective 7/8- Indirect Taxation/ 8/8Security Analysis and Portfolio Management/ | **3** | **5** |
|  |  | Professional Competency skill/General awareness for Competitive Examination | **2** | **2** |
| Part V |  | Extension Activity | **1** | **-** |
|  |  | **TOTAL** | **21** | **30** |
| **GRAND TOTAL** | | | **140** | **180** |

**FIRST YEAR – SEMESTER – I**

**Core – I: Financial Accounting I**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic accounting concepts and standards. | | | | | | | | | | |
| **LO2** | To know the basis for calculating business profits. | | | | | | | | | | |
| **LO3** | To familiarize with the accounting treatment of depreciation. | | | | | | | | | | |
| **LO4** | To learn the methods of calculating profit for single entry system. | | | | | | | | | | |
| **LO5** | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Fundamentals of Financial Accounting**  Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation | | | | | | | | | **15** | |
| II | **Final Accounts**  Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | | **15** | |
| III | **Depreciation and Bills of Exchange**  Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.  Units of Production Method – Cost Model vs Revaluation  **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate | | | | | | | | | **15** | |
| IV | **Accounting from Incomplete Records – Single Entry System**  Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. | | | | | | | | | **15** | |
| V | **Royalty and Insurance Claims**  Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only) | | | | | | | | | **15** | |
| **TOTAL** | | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements | | | | | | | | | | |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns | | | | | | | | | | |
| CO3 | Analyse the various methods of providing depreciation | | | | | | | | | | |
| CO4 | Evaluate the methods of calculation of profit | | | | | | | | | | |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. | | | | | | | | | | |
|  | S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida. | | | | | | | | | | |
|  | ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | | | | | | | | | | |
|  | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. | | | | | | | | | | |
|  | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. | | | | | | | | | | |
|  | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. | | | | | | | | | | |
|  | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | | | | | | | | | |
|  | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | | | | | | | | | |
|  | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 15 | 13 | 11 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 3 | 2.6 | 2.2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Core – II: Principles of management**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic management concepts and functions | | | | | | | | | | |
| **LO2** | To know the various techniques of planning and decision making | | | | | | | | | | |
| **LO3** | To familiarize with the concepts of organisation structure | | | | | | | | | | |
| **LO4** | To gain knowledge about the various components of staffing | | | | | | | | | | |
| **LO5** | To enable the students in understanding the control techniques of management | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management**  Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,  Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. | | | | | | | | | **15** | |
| II | **Planning**  Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting. | | | | | | | | | **15** | |
| III | **Organizing**  Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management. | | | | | | | | | **15** | |
| IV | **Staffing**  Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH]. | | | | | | | | | **15** | |
| V | **Directing**  Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.  **Co-ordination and Control**  Co-ordination – Meaning - Techniques of Co-ordination.  Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE]. | | | | | | | | | **15** | |
|  | **Total** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Demonstrate the importance of principles of management. | | | | | | | | | | |
| **CO2** | Paraphrase the importance of planning and decision making in an organization. | | | | | | | | | | |
| **CO3** | Comprehend the concept of various authorizes and responsibilities of an organization. | | | | | | | | | | |
| **CO4** | Enumerate the various methods of Performance appraisal | | | | | | | | | | |
| **CO5** | Demonstrate the notion of directing, co-coordination and control in the management. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi. | | | | | | | | | | |
| 2 | DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi. | | | | | | | | | | |
| 3 | P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida. | | | | | | | | | | |
| 4 | L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi. | | | | | | | | | | |
| 5 | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai | | | | | | | | | | |
| 2 | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. | | | | | | | | | | |
| 3 | Grifffin, Management principles and applications, Cengage learning, India. | | | | | | | | | | |
| 4 | H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York. | | | | | | | | | | |
| 5 | Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <http://www.universityofcalicut.info/sy1/management> | | | | | | | | | | |
| 2 | <https://www.managementstudyguide.com/manpower-planning.htm> | | | | | | | | | | |
| 3 | <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 12 | 15 | 11 | 10 | 10 | 8 | 15 | 10 | 11 |
| **AVERAGE** | 3 | 2 | 2.4 | 3 | 2.2 | 2 | 2 | 1.6 | 3 | 2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Elective - I: Business Economics**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To understand the approaches to economic analysis | | | | | | | | | |
| **LO2** | To know the various determinants of demand | | | | | | | | | |
| **LO3** | To gain knowledge on concept and features of consumer behaviour | | | | | | | | | |
| **LO4** | To learn the laws of variable proportions | | | | | | | | | |
| **LO5** | To enable the students to understand the objectives and importance of pricing policy | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | |

| **Unit** | **Contents** | **No. of Hours** |
| --- | --- | --- |
| I | **Introduction to Economics**  Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –  Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation, | **12** |
| II | **Demand & Supply Functions**  Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants. | **12** |
| III | **Consumer Behaviour**  Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. | **12** |
| IV | **Theory of Production**  Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium | **12** |
| V | **Market Structure**  Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve | **12** |
|  | **TOTAL** | **60** |
| **Course Outcomes** | | |
| **CO1** | Explain the positive and negative approaches in economic analysis | |
| **CO2** | Understood the factors of demand forecasting | |
| **CO3** | Know the assumptions and significance of indifference curve | |
| **CO4** | Outline the internal and external economies of scale | |
| **CO5** | Relate and apply the various methods of pricing | |
| **Textbooks** | | |
| 1 | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. | |
| 2 | C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. | |
| 3 | Aryamala.T, Business Economics, Vijay Nocole, Chennai. | |
| 4 | T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai. | |
| 5 | D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai. | |
| **Reference Books** | | |
| 1 | S.Shankaran, Business Economics-Margham Publications, Chennai. | |
| 2 | P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. | |
| 3 | Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia | |
| 4 | Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai. | |
| 5 | Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | <https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ> | |
| 2 | <https://www.icsi.edu/> | |
| 3 | <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160> | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 14 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2.8 | 2.2 | 2 | 2 | 2 | 2 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - I**

**Elective - I: Indian Economic Development**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the concepts of Economic growth and development | | | | | | | | | | |
| **LO2** | To know the features and factors affecting economic development | | | | | | | | | | |
| **LO3** | To gain understanding about the calculation of national income | | | | | | | | | | |
| **LO4** | To examine the role of public finance in economic development | | | | | | | | | | |
| **LO5** | To understand the causes of inflation | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Economic Development and Growth**  Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development | | | | | | | | | **12** | |
| II | **Classification of Nations on the basis of development**  Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development | | | | | | | | | **12** | |
| III | **National Income**  Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare | | | | | | | | | **12** | |
| IV | **Public Finance**  Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing. | | | | | | | | | **12** | |
| V | **Money Supply**  Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply | | | | | | | | | **12** | |
| **TOTAL** | | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Elaborate the role of State and Market in Economic Development | | | | | | | | | | |
| **CO2** | Explain the Sectorial contribution to National Income | | | | | | | | | | |
| **CO3** | Illustrate and Compare National Income at constant and current prices. | | | | | | | | | | |
| **CO4** | Describe the canons of public expenditure | | | | | | | | | | |
| **CO5** | Understand the theories of money and supply | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Dutt and Sundaram, Indian Economy, S.Chand, New Delhi | | | | | | | | | | |
| 2 | V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai | | | | | | | | | | |
| 3 | Remesh Singh, Indian Economy, McGraw Hill, Noida. | | | | | | | | | | |
| 4 | NitinSinghania, Indian Economy, McGraw Hill, Noida. | | | | | | | | | | |
| 5 | Sanjeverma, The Indian Economy, unique publication, Shimla. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi. | | | | | | | | | | |
| 2 | SukumoyChakravarthy : Development Planning- Indian Experience, OUP,  New Delhi. | | | | | | | | | | |
| 3 | Ramesh Singh, Indian Economy, McGraw Hill, Noida. | | | | | | | | | | |
| 4 | Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi. | | | | | | | | | | |
| 5 | Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <http://www.jstor.org> | | | | | | | | | | |
| 2 | <http://www.indiastat.com> | | | | | | | | | | |
| 3 | <http://www.epw.in> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES  
 AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 14 | 15 | 10 | 10 | 10 | 10 | 10 | 13 | 10 |
| **AVERAGE** | 3 | 2 | 2.8 | 3 | 2 | 2 | 2 | 2 | 2 | 2.2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - I**

**ELECTIVE - I: BUSINESS MATHEMATICS I**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | | **External** | | **Total** |
|  | **Business Mathematics** | **Elective I** |  |  |  |  | **3** | **4** | **25** | **75** | | **100** | |
| **Learning Objectives** | | | | | | | | | | | | | |
| C1 | To use and understand the relation and functions of sets | | | | | | | | | | | | |
| C2 | To understand the different concept of proportion and variation. | | | | | | | | | | | | |
| C3 | To learn the applications of various progressions | | | | | | | | | | | | |
| C4 | To gain knowledge in applying interest and annuity | | | | | | | | | | | | |
| C5 | To understand the techniques of application of Maxima and Minima in Business | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | | **No. of Hours** | |
| I | Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets – Simple application of Venn Diagram | | | | | | | | | | | **12** | |
| II | Ratio, Proportion and Variations, Indices and Logarithms | | | | | | | | | | | **12** | |
| III | Arithmetic, Geometric and Harmonic Progressions | | | | | | | | | | | **12** | |
| IV | Interest and Annuity – Banker’s Discount | | | | | | | | | | | **12** | |
| V | Differential Calculus: Differentiation–Meaning-,Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business | | | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | | | **60** | |
|  | **Theory 20% Problem 80%** | | | | | | | | | | |  | |
| CO | Course Outcomes | | | | | | | | | | | | |
|  | **Studentswillbeableto:** | | | | | | | | | | | | |
| 1 | Know the elements and types of sets and apply venn diagram | | | | | | | | | | | | |
| 2 | Evaluate the Ratios, indices and logarithms | | | | | | | | | | | | |
| 3 | Apply the arithmetic, geometric and harmonic progressions | | | | | | | | | | | | |
| 4 | Understand the application of interest and annuity | | | | | | | | | | | | |
| 5 | Apply the univariate function of Maxima and minima in business | | | | | | | | | | | | |
| Textbooks | | | | | | | | | | | | | |
| 1 | Business Mathematics–P.R.Vittal | | | | | | | | | | | | |
| 2 | Business Mathematics–D.C.Sancheti and V.K. Kapoor | | | | | | | | | | | | |
| Reference Books | | | | | | | | | | | | | |
| 1 | Business Mathematics–B.M.Agarwal | | | | | | | | | | | | |
| 2 | Business Mathematics–R.S.Soni | | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES  
 AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Cos** | **POs** | | | | | | **PSOs** | | |
|  | 1 | 2 | 3 | 4 | 5 | 6 | 1 | 2 | 3 |
| CO1 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 2 | 1 |
| CO2 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 2 | 1 |
| CO3 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 2 | 1 |
| CO4 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 2 | 1 |
| CO5 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 2 | 1 |
| Total | 15 | 10 | 10 | 5 | 10 | 10 | 15 | 10 | 5 |
| Average | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 2 | 1 |

**S-Strong-3 M-Medium-2 L-Low-1**

**FIRST YEAR – SEMESTER - II**

**Core – III: Financial Accounting-ii**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | The students are able to prepare different kinds of accounts such  Higher purchase and Instalments System. | | | | | | | | | | |
| **LO2** | To understand the allocation of expenses under departmental accounts | | | | | | | | | | |
| **LO3** | To gain an understanding about partnership accounts relating to Admission and retirement | | | | | | | | | | |
| **LO4** | Provides knowledge to the learners regarding Partnership Accounts relating  to dissolution of firm | | | | | | | | | | |
| **LO5** | To know the requirements of international accounting standards | | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Hire Purchase and Instalment System**  Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit | | | | | | | | | **15** | |
| II | **Branch and Departmental Accounts**  Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price. | | | | | | | | | **15** | |
| III | **Partnership Accounts - I**  Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner. | | | | | | | | | **15** | |
| IV | **Partnership Accounts - II**  Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. | | | | | | | | | **15** | |
| V | **Accounting Standards for financial reporting (Theory only)**  Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | To evaluate the Hire purchase accounts and Instalment systems | | | | | | | | | | |
| **CO2** | To prepare Branch accounts and Departmental Accounts | | | | | | | | | | |
| **CO3** | To understand the accounting treatment for admission and retirement in partnership | | | | | | | | | | |
| **CO4** | To know Settlement of accounts at the time of dissolution of a firm. | | | | | | | | | | |
| **CO5** | To elaborate the role of IFRS | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | | | | | | | | | | |
| 2 | M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing,  New Delhi. | | | | | | | | | | |
| 3 | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | | | | | | | | | | |
| 4 | S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi. | | | | | | | | | | |
| 5 | T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. | | | | | | | | | | |
| 2 | Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai. | | | | | | | | | | |
| 3 | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai. | | | | | | | | | | |
| 4 | Tulsian , Advanced Accounting, Tata MC. Graw hills, India. | | | | | | | | | | |
| 5 | Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | | | | | | | | | |
| 2 | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | | | | | | | | | |
| 3 | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 16 | 11 | 14 | 15 | 14 | 12 | 11 | 11 | 15 | 11 | 11 |
| **AVERAGE** | 3.2 | 2.2 | 2.8 | 3 | 2.8 | 2.4 | 2.2 | 2.2 | 3 | 2.2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Core – IV: Business law**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the nature and objectives of Mercantile law and the essentials of valid contract | | | | | | | | | | |
| **LO2** | To gain knowledge on performance contracts | | | | | | | | | | |
| **LO3** | To be acquainted with the rules of Indemnity and Guarantee | | | | | | | | | | |
| **LO4** | To make aware of the essentials of Bailment and pledge | | | | | | | | | | |
| **LO5** | To understand the provisions relating to sale of goods | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Elements of Contract**  **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract | | | | | | | | | **15** | |
| II | **Performance of Contract**  Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for  Breach of contract - Termination and Discharge of Contract - Quasi Contract | | | | | | | | | **15** | |
| III | **Contract of Indemnity and Guarantee**  Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – | | | | | | | | | **15** | |
| IV | **Bailment and Pledge**  Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. | | | | | | | | | **15** | |
| V | **Sale of Goods Act 1930:**  Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Explain the Objectives and significance of Mercantile law | | | | | | | | | | |
| **CO2** | Understand the clauses and exceptions of Indian Contract Act. | | | | | | | | | | |
| **CO3** | Outline the contract of indemnity and guarantee | | | | | | | | | | |
| **CO4** | Familiar with the provision relating to Bailment and Pledge | | | | | | | | | | |
| **CO5** | Explain the various provisions of Sale of Goods Act 1930 | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi. | | | | | | | | | | |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | | | | | | | | | | |
| 3 | M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi | | | | | | | | | | |
| 4 | M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi. | | | | | | | | | | |
| 5 | Shusma Aurora, Business Law, Taxmann, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | PreethiAgarwal, Business Law, CA foundation study material, Chennai. | | | | | | | | | | |
| 2 | Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai. | | | | | | | | | | |
| 3 | Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi. | | | | | | | | | | |
| 4 | D.Geet, Business Law NiraliPrakashan Publication, Pune. | | | | | | | | | | |
| 5 | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) | | | | | | | | | | |
| 2 | <http://swcu.libguides.com/buslaw> | | | | | | | | | | |
| 3 | <http://libguides.slu.edu/businesslaw> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - II**

**Elective - II: Insurance and Risk Management**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To know the concepts and principles of contract of insurance | | | | | | | | | | |
| **LO2** | | To understand the basic concepts of life insurance | | | | | | | | | | |
| **LO3** | | To gain knowledge on the principles of general insurance | | | | | | | | | | |
| **LO4** | | To examine the Insurance Regulatory and Development Authority 1999 (IRDA) | | | | | | | | | | |
| **LO5** | | To know the risk management process | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Insurance**  Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development. | | | | | | | | | | **12** | |
| II | **Life Insurance**  Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance | | | | | | | | | | **12** | |
| III | **General Insurance**  General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement. | | | | | | | | | | **12** | |
| IV | **Risk Management**  Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management. | | | | | | | | | | **12** | |
| V | **IRDA Act 1999**  Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts. | | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | Identify the workings of insurance and hedging | | | | | | | | | | | |
| **CO2** | Evaluate the types of insurance policies and settlement | | | | | | | | | | | |
| **CO3** | Settle claims under various types of general insurance | | | | | | | | | | | |
| **CO4** | Know the protection provided for insurance policy holders under IRDA | | | | | | | | | | | |
| **CO5** | Evaluate the assessment and retention of risk | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi. | | | | | | | | | | | |
| 2 | Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai. | | | | | | | | | | | |
| 3 | M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi. | | | | | | | | | | | |
| 4 | Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida. | | | | | | | | | | | |
| 5 | Thomas Coleman, A Practical Guide to Risk Management, CFA, India. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey. | | | | | | | | | | | |
| 2 | P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai. | | | | | | | | | | | |
| 3 | Dr.Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi. | | | | | | | | | | | |
| 4 | NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prentice Hall of India. | | | | | | | | | | | |
| 5 | AnandGanguly – Insurance Management, New Age International Publishers. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://www.mcminnlaw.com/principles-of-insurance-contracts/> | | | | | | | | | | | |
| 2 | <https://www.investopedia.com/terms/l/lifeinsurance.asp> | | | | | | | | | | | |
| 3 | <https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - II**

**Elective - II: Legal and Regulatory Framework of Finance Market**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **3** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the stock exchange regulatory framework | | | | | | | | | | |
| **LO2** | To gain the knowledge of the forward market commission of India | | | | | | | | | | |
| **LO3** | To know the outline of Role of regulators in regulating financial markets | | | | | | | | | | |
| **LO4** | To enable the students on insurance regulatory and development authority of India. | | | | | | | | | | |
| **LO5** | To acquire the knowledge on investor protection in financial markets. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Stock Exchanges Regulatory Framework- Securities Contract (Regulation) Act, 1956: Introduction and Important provisions Under BSCC Act and Under Defense of India Rule. SEBI: Origin, Features of SEBI Bill, Objectives, Management, Powers and Functions, Role and Relevance, Regulatory Framework | | | | | | | | | **9** | |
| II | Forward Market Commission of India (FMC), Pension Fund Regulatory and Development Authority (PFRDA), RBI | | | | | | | | | **9** | |
| III | Role of regulators in regulating financial markets- functions Theory | | | | | | | | | **9** | |
| IV | Insurance Regulatory and Development Authority of India Act, 1999 - Meaning of terms- composition- removal from office- Objectives of IRDA- duties, powers and functions of authority Theory - Power of central government- Role of IRDA in financial market | | | | | | | | | **9** | |
| V | Investor Protection in Financial Markets – Role of Ministry of Corporate Affairs in investor protection- Investor education and protection fund- investor awareness programme by SEBI - Need of investor protection- Role of AMFI in protecting investors methods of investor protection by SEBI | | | | | | | | | **9** | |
|  | **TOTAL** | | | | | | | | | **45** | |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Students will be able to understand the stock exchange regulatory framework |
| **CO2** | Students will be able to elaborate forward market commission of India |
| **CO3** | Students will be able to know the outline of Role of regulators in regulating financial markets |
| **CO4** | Students will be able to extend their understanding on insurance regulatory and development authority of India. |
| **CO5** | Students will be able to analyse the investor protection in financial markets. |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York. |
| 2 | Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill. |
| 3 | Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill. |
| **Reference Books** | |
| 1 | PallaviModi : Equity – The Next Investment Destination |
| 2 | B. Kulkarni – Commodity Markets & Derivatives. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritesLaw.pdf> |
| 2 | <http://cbseacademic.nic.in/web_material/publication/archive/Financial%20Market%20Final.pdf> |
| 3 | <http://www.kadamaee.ir/payesh/books-tank/19/Mishkin%20&%20Eakins%20-%20Financial%20Markets%20and%20Institutions,%207e%20(2012).pdf> |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**FIRST YEAR – SEMESTER – II**

**ELECTIVE - II: BUSINESS MATHEMATICS–II**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | | **External** | **Total** |
|  | Business Mathematics–II | **Elective II** | 4 |  |  |  | 3 | 4 | **25** | | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **C1** | To get introduced to Geometry | | | | | | | | | | | |
| **C2** | To have an overview of Integral calculus | | | | | | | | | | | |
| **C3** | To be familiar interpolation | | | | | | | | | | | |
| **C4** | To learn procedures in matrices | | | | | | | | | | | |
| **C5** | To gain knowledge about Linear Equations | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** | | |
| **I** | Plane Analytical Geometry:-Cartesian coordinate system: Length of a Line Segment–Section Formulae(Ratio)–Graduate of a Straight Line–Equations of a Straight Line. | | | | | | | | | 12 | | |
| **II** | Arithmetic, Geometric and Harmonic Progressions | | | | | | | | | 12 | | |
| **III** | Integral Calculus: Integration, Meaning and Rules of Integration – Integration by Substitution and by Parts – Indefinite and Definite Integration – Application in Business (Trigonometric Functions to be excluded) | | | | | | | | | 12 | | |
| **IV** | Interpolation :Binomial, Newton and Lagrange‟s Method | | | | | | | | | 12 | | |
| **V** | Matrices–Meaning and Operations–Matrixin version–Solutions to Linear Equations–Payroll, Wages and Commission | | | | | | | | | 12 | | |
|  | Total | | | | | | | | | 60 | | |
| CO | Course Outcomes | | | | | | | | | | | |
| 1 | Remember and recall introduction to Geometry | | | | | | | | | | | |
| 2 | Apply Integral calculus | | | | | | | | | | | |
| 3 | Apply interpolation | | | | | | | | | | | |
| 4 | Apply procedures in matrices | | | | | | | | | | | |
| 5 | Use concepts in linear equations | | | | | | | | | | | |
| Textbooks | | | | | | | | | | | | |
| 1 | Business Mathematics – P.R.Vittal | | | | | | | | | | | |
| 2 | Business Mathematics – D.C.Sancheti and V.K.Kapoor | | | | | | | | | | | |
| Reference Books | | | | | | | | | | | | |
| 1 | Business Mathematics – B.M.Agarwal | | | | | | | | | | | |
| 2 | Business Mathematics – A.P.Varma | | | | | | | | | | | |

Mapping with Rpogramme Outcomes:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 1 | 2 | 3 | 4 | 5 | 6 | 1 | 2 | 3 |
| CO1 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| CO2 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| CO3 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| CO4 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| CO5 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| Total | 15 | 5 | 10 | 5 | 5 | 5 | 5 | 5 | 5 |
| Average | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |

**S-Strong-3 M-Medium-2 L-Low-1**

**SECOND YEAR – SEMESTER - III**

**Core – V: Corporate Accounting I**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | | To understand about the pro-rata allotment**and Underwriting of Shares** | | | | | | | | | | |
| **LO2** | | | To know the provisions of companies Act **regarding Issue and** Redemption of Preference shares and debentures | | | | | | | | | | |
| **LO3** | | | To learn the form and contents of financial statements as per Schedule III of Companies Act 2013 | | | | | | | | | | |
| **LO4** | | | To examine **the various methods of valuation of Goodwill and shares** | | | | | | | | | | |
| **LO5** | | | To identify the Significance of International financial reporting standard (IFRS) | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Year** | | | | | | | | | | | | | |
| **Unit** | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | **Issue of Shares**  Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment **Issue of Rights and Bonus Shares** - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | | | | | | | | | **15** | |
| II | | | **Issue & Redemption of Preference Shares & Debentures**  Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at **Par,** Premium **and Discount**.  Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | | | | | | | | | **15** | |
| III | | | **Final Accounts**  Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration | | | | | | | | | **15** | |
| IV | | | **Valuation of Goodwill & Shares**  Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.  Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods. | | | | | | | | | **15** | |
| V | | | **Indian Accounting Standards**  International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (**Theory Only**) | | | | | | | | | **15** | |
|  | | | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | | | Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites | | | | | | | | | | |
| **CO2** | | | Asses the accounting treatment of issue and redemption of preference shares and debentures | | | | | | | | | | |
| **CO3** | | | Construct Financial Statements applying relevant accounting treatments | | | | | | | | | | |
| **CO4** | | | Compute the value of goodwill and shares under different methods and assess its applicability | | | | | | | | | | |
| **CO5** | | | Integrate theoretical knowledge on all accounting in par with IFRS and IND AS | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. | | | | | | | | | | |
| 2 | | | R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. | | | | | | | | | | |
| 3 | | | Broman, Corporate Accounting, Taxmann, New Delhi. | | | | | | | | | | |
| 4 | | | Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi. | | | | | | | | | | |
| 5 | | | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. | | | | | | | | | | | |
| 2 | | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi | | | | | | | | | | | |
| 3 | | Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh | | | | | | | | | | | |
| 4 | | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| 5 | | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | <https://www.tickertape.in/blog/issue-of-shares/> | | | | | | | | | | | | |
| 2 | <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf> | | | | | | | | | | | | |
| 3 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html> | | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**

**Core – VI: Banking Law And Practice**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | |
| **LO2** | To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function | | | | | | | | | | |
| **LO3** | To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | | | |
| **LO4** | To understand how capital fund of commercial banks, objectives and process of Asset securitization etc. | | | | | | | | | | |
| **LO5** | To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Banking**  History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion | | | | | | | | | **15** | |
| II | **Central Bank and Commercial Bank**  Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.  Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development. | | | | | | | | | **15** | |
| III | **Banking Practice**  Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs  e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.  Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending. | | | | | | | | | **15** | |
| IV | **Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.  Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.  Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman. | | | | | | | | | **15** | |
| V | **Digital Banking**  Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking  Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | |
| **CO2** | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function | | | | | | | | | | |
| **CO3** | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | | | |
| **CO4** | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc | | | | | | | | | | |
| **CO5** | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai | | | | | | | | | | |
| 2 | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi | | | | | | | | | | |
| 3 | Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata | | | | | | | | | | |
| 4 | Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi | | | | | | | | | | |
| 5 | K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai | | | | | | | | | | |
| 2 | [KataitSanjay](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Katait+Sanjay&search-alias=stripbooks), Banking Theory and Practice, Lambert Academic Publishing, | | | | | | | | | | |
| 3 | Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand | | | | | | | | | | |
| 4 | William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA | | | | | | | | | | |
| 5 | NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.rbi.org.in/ | | | | | | | | | | |
| 2 | https://businessjargons.com/e-banking.html | | | | | | | | | | |
| 3 | <https://www.wallstreetmojo.com/endorsement/> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**ELECTIVE - III: BUSINESS STATISTICS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | | **External** | **Total** |
|  | Business Statistics | **Elective –III** | 4 |  |  |  | 3 | 4 | **25** | | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **C1** | To understand the definition of statistics | | | | | | | | | | | |
| **C2** | To know about mean median and mode | | | | | | | | | | | |
| **C3** | To be familiar with correlation and regression | | | | | | | | | | | |
| **C4** | To learn about time series | | | | | | | | | | | |
| **C5** | To gain insights into index numbers. | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** | | |
| I | **Introduction**  Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data –Presentation of Statistical Data-Graphs and Diagrams | | | | | | | | | 12 | | |
| II | **Measures of Central Tendency and Measures of Variation**  Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean .Measures of Variation - Standard deviation - Mean Deviation –Quartile Deviation-Skewness and Kurtosis-Lorenz Curve | | | | | | | | | 12 | | |
| III | **Correlation and Regression Analysis**  Simple Correlation- Scatter Diagram-Karl Pearson‟s Correlation-Spearman‟s Rank Correlation-Regression-Meaning–Linear Regression. | | | | | | | | | 12 | | |
| IV | **Time Series**  Analysis of Time Series-Causes of variation in Time Series Data-Components of Time series; Additive and multiplicative models – Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods- Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods | | | | | | | | | 12 | | |
| V | **Index Numbers**  Meaning and Types of Index numbers - Problems in Construction of Index numbers-Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors inIndexnumbers-ChainBaseIndexnumbers-Baseshifting-splicing-deflating-Consumer Price index and its uses-Statistical Quality Control | | | | | | | | | 12 | | |
|  | Total | | | | | | | | | 60 | | |
|  |  | | | | | | | | |  | | |
| CO | Course Outcomes | | | | | | | | | | | |
| 1 | Remember and recall the definition and basics of statistics | | | | | | | | | | | |
| 2 | Apply descriptive statistics in a practice | | | | | | | | | | | |
| 3 | Compare and contrast correlation and regression analysis | | | | | | | | | | | |
| 4 | Determine the application of time series. | | | | | | | | | | | |
| 5 | Application of index numbers. | | | | | | | | | | | |
| Textbooks | | | | | | | | | | | | |
| 1 | DhingraIC&M.P.Gupta,LecturesinBusinessStatistics,SultanChandandSons,NewDelhi,2009 | | | | | | | | | | | |
| 2 | Gupta SP and ArchanaAgarwal, BusinessStatistics (Statistical Methods), Sultan Chandand Sons, New Delhi, 9thr evisededition2013 | | | | | | | | | | | |
| 3 | GuptaS.C, Fundamentals of Statistics, Himalaya Publishing House | | | | | | | | | | | |
| Reference Books | | | | | | | | | | | | |
| 1 | SharmaJK, Fundamentals of Business Statistic‟s, 2nd edition,Vikas Publishing House Pvt Ltd, 2013 | | | | | | | | | | | |
| 2 | Rajagopalan.S.P, and Sattanathan, R., Business Statistics and Operations Research,Vijaya Nicole Imprint Pvt. Ltd.,Chennai | | | | | | | | | | | |
| 3 | Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai | | | | | | | | | | | |
| Web Resources | | | | | | | | | | | | |
| 1 | www.spss.co.in; | | | | | | | | | | | |
| 2 | <https://statlearning.class.stanford.edu>; | | | | | | | | | | | |
| 3 | [http://www.mit.edu](http://www.mit.edu/)[www.springer.com](http://www.springer.com/); | | | | | | | | | | | |

Mapping with Rpogramme Outcomes:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **COs** | **POs** | | | | | | **PSOs** | | |
|  | 1 | 2 | 3 | 4 | 5 | 6 | 1 | 2 | 3 |
| CO1 | 3 | 1 | 2 | 1 | 1 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 1 | 2 | 1 | 1 | 3 | 3 | 2 | 2 |
| CO3 | 3 | 1 | 2 | 1 | 1 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 2 | 1 | 1 | 3 | 3 | 2 | 2 |
| CO5 | 3 | 1 | 2 | 1 | 1 | 3 | 3 | 2 | 2 |
| Weightage | 15 | 5 | 10 | 5 | 5 | 15 | 15 | 10 | 10 |
| Total | 3 | 1 | 2 | 1 | 1 | 3 | 3 | 2 | 2 |

**S-Strong-3 M-Medium-2 L-Low-1**

**SECOND YEAR – SEMESTER - III**

**Elective III –Principlesand Practice of General Insurance**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the regulations of Insurance Companies. | | | | | | | | | | |
| **LO2** | To give knowledge on the different forms of insurance. | | | | | | | | | | |
| **LO3** | To familiarize the fire and marine insurance concepts. | | | | | | | | | | |
| **LO4** | To understand the risk factors of insurance | | | | | | | | | | |
| **LO5** | To learn claim the procedures in general insurance. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Insurance Legislation : General Insurance Business (Nationalisation) Act 1972, The Insurance Act, 1938, Insurance Regulatory Authority, Motor Vehicles Act, 1939,– Exchange Control Regulations, Various Other Statistics, Consumer Protection Act 1986; The Insurance Market : Structure of General Insurance Corporation of India – The Subsidiary Companies – Insurance Agents – Development Staff – Insurance Intermediaries in Overseas Markets – Tariff Advisory Committee – Loss Prevention Associations of India Ltd. | | | | | | | | | **12** | |
| II | Insurance Forms: Proposal Forms – Cover Notes, Certificate of Insurance, Policy Forms, Endorsements, Interpretation of Policies, Co-insurance, Renewal Notice | | | | | | | | | **12** | |
| III | Fire and Marine Coverages : Standard Policies, Specified Perils vs All Risks, Fire Insurance Coverage, Reinstatement Value Policies, Declaration Policy, Floating Policies, Building in Course of Erection, Consequential Loss (Fire Insurance), Marine Insurance Coverages, Hull Insurance, Marine (Cargo) Insurance, Types of Marine Policies; Miscellaneous Coverages : Motor Insurance, Third Party Insurance on Inland Vessels, Personal Accident Insurance, Medical Policies, Burglary Insurance, Legal Liability Insurance, Fidelity Guarantee Insurance, Other Classes of Miscellaneous Insurance, Aviation Insurance, Engineering Insurance, Non Traditional Classes, Rural Insurance, New Covers. | | | | | | | | | **12** | |
| IV | Specialised Insurance : Industrial All Risk Insurance, Project and Advance Loss of Profits Insurance, Oil and Gas Insurance, Satellite Insurance; Rating – Premium : Tariff rating, Market Agreement, Physical and Moral Hazard, Premium, Short Period Scales, Advance Payment of Premium, Relaxation; Underwriting Practice : Acceptance of New Business, New Business Procedure, Renewal Procedure, Reinsurance Practice, Risk Inspection, Risk Management, Indian Institute of Insurance and Risk Management (I.I.I.R.M.), Customer Service, Practice in the U.K., Practice in the USA. | | | | | | | | | **12** | |
| V | Claims : Preliminary Procedure : Investigation and Assessment, Surveyors & Loss Assessors, Claims Documents, Arbitration, Limitation, Settlement, Loss Minimisation and Salvage, In House Settlement, Practice in U.K., Practice in USA; Investment And Accounting : Investment – Guidelines in Force on 31.3.1995 earlier to Malhotra Committee Recommendation, Accounting, Reserves for Outstanding Claims, Unexpired Risk Reserves, Other Reserves, General Ledger, The Trial Balance, Revenue Account, The Balance Sheet, Returns, Database on Computer. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Illustrate the different acts of Insurance Industry. | | | | | | | | | | |
| **CO2** | Describe the procedures of taking an general Insurance. | | | | | | | | | | |
| **CO3** | Enumerate the pros and cons of fire and marine insurance. | | | | | | | | | | |
| **CO4** | Outline the risk factors of general insurance and the suggestions for overcoming it. | | | | | | | | | | |
| **CO5** | Apply the claims procedures in general insurance | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | HargovindDayal, The fundamentals of Insurance, Notion Press | | | | | | | | | | |
| 2 | M. N. Mishra, Insurance Principles and Practice, S Chand, 2009 | | | | | | | | | | |
| 3 | George E Rejda, Principles of Risk Management and Insurance, Pearson | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Roger J Grey, Susan M. Pitts, Risk Modelling in General Insurance, Cambridge University | | | | | | | | | | |
| 2 | A. S. Arnold, General Insurance Principles, University Press of America, 1983 | | | | | | | | | | |
| 3 | David C. M. Dickson, Insurance, Risk and Ruin, Cambridge | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.youtube.com/watch?v=o8Lis9NPJCM&list=PL92RPe36fLKha8  tbOPDxZj\_xuRxRmiJB\_ | | | | | | | | | | |
| 2 | https://www.google.co.in/books/edition/The\_Fundamentals\_of\_Insurance/OWs8DwAAQBAJ?hl=  en&gbpv=1&dq=principles+and+practice+of+general+insurance+in+  India+book&printsec=frontcover | | | | | | | | | | |
| 3 | https://www.google.co.in/books/edition/Insurance\_Risk\_and\_Ruin/XbgtDQAAQBAJ?hl=en&gbpv  =1&dq=principles+and+practice+of+general+insurance+in+India+book&printsec=frontcover | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

**3-Strong, 2-Medium, 1-Low**

**SECOND YEAR – SEMESTER - III**

**ELECTIVE - III: FINANCIAL SERVICES AND BANCASSURANCE**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **3** |  |  |  | **3** | **4** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the basis for financial services | | | | | | | | | | |
| **LO2** | To understand the functions and law relating to merchant banking | | | | | | | | | | |
| **LO3** | To gain more information on leasing and hire purchase | | | | | | | | | | |
| **LO4** | To enlighten the opportunities of venture capital and mutual funds for students | | | | | | | | | | |
| **LO5** | To create an awareness on the bancassurance and its challenges in India | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Financial Services**  Meaning and Importance of Financial Services – Types of Financial Services – financial services and economic environment – players in financial services sector – characteristics of financial services – growth of financial services in India – Functions of financial services | | | | | | | | | **9** | |
| II | **Merchant Banking**  Merchant banking – functions – issue management – managing of new issues – underwriting – capital market – stock exchange – role of SEBI – activities involved in public issue management – law relating to issue of management – underwriting agencies – variants of underwriting | | | | | | | | | **9** | |
| III | **Leasing and Hire Purchase**  Leasing and hire purchase – concepts and features – types of lease accounts, factoring – functions of factor – advantages of leasing – advantages of factoring – demerits of factoring – legal aspects of factoring – difference between factoring and bill discounting | | | | | | | | | **9** | |
| IV | **Venture Capital & Mutual Funds**  Venture capital – credit rating- consumer finance. Mutual funds: meaning types- functions- advantages- institutions involved- UTI – legal regulations for venture capitals-SEBI regulations on venture capital institutions- SEBI regulations for foreign venture capital investors | | | | | | | | | **9** | |
| V | **Bancassurance**  Bancassurance – meaning of bancassurance –definition of bancassurance origin- bancassurance models- strategic alliance- full integration- mixed models- benefits of bancassurance-demerits of bancassurance- A tool of integrating insurance and banking – challenges of bancassurance in India. | | | | | | | | | **9** | |
|  | **TOTAL** | | | | | | | | | **45** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Understand the basic concepts of financial services and economic services and also will understand the importance of players in financial services sector | | | | | | | | | | |
| **CO2** | Analyse the various types of underwriters and various steps and process in SEBI in public issue management and functions of merchant banking under the capital market | | | | | | | | | | |
| **CO3** | Demonstrate the features of leasing and factoring and also understand the differences between factoring and bills discounting | | | | | | | | | | |
| **CO4** | Enumerate the concepts of credit rating, venture capital companies and consumer finance and also understand the different types of loans | | | | | | | | | | |
| **CO5** | Illustrate the bancassurance with its pros and cons. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | B.Santhanam (2003), Financial Services, Fifth Edition September 2006, Chennai, Margham Publications | | | | | | | | | | |
| 2 | M.Y.Khan (1997), Financial Services, Third Edition 2019, University of Delhi, McGrawhill HED | | | | | | | | | | |
| 3 | Guruswamy (2009), Financial Services, Second Edition, Chennai, Mcgrawhill HED | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Bhalla, V.K. “Management of Financial Services”, Anmol Publications Pvt. Ltd., New Delhi. | | | | | | | | | | |
| 2 | Pathak, Bharati, “Indian Financial System”, Pearson Education, New Delhi. | | | | | | | | | | |
| 3 | Bhole, L.M., “Financial Institutions and Market”, Tata McGraw Hill | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | www.rbi.org/www.sebi.org | | | | | | | | | | |
| 2 | https://www.youtube.com/watch?v=PVop1bKTd4U | | | | | | | | | | |
| 3 | https://www.scribd.com/document/342453188/bancassurance-pdf | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**3-Strong, 2-Medium, 1-Low**

**SECOND YEAR – SEMESTER – IV**

**Core – VII: Corporate Accounting - ii**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
|  | **A** | | | | | | | | | | | | |
|  | **LO1** | | To know the types of Amalgamation, Internal and external Reconstruction | | | | | | | | | | |
|  | **LO2** | | To know Final statements of banking companies | | | | | | | | | | |
|  | LO3 | | To understand the accounting treatment of Insurance company accounts | | | | | | | | | | |
|  | **LO4** | | To understand theprocedure for preparation of consolidated Balance sheet | | | | | | | | | | |
|  | **LO5** | | To have an insight on modes of winding up of a company | | | | | | | | | | |
|  | **Prerequisite: Should have studied Financial Accounting in I Year** | | | | | | | | | | | | |
|  | **Unit** | | **Contents** | | | | | | | | | **No. of Hours** | |
|  | I | | **Amalgamation, Internal & External Reconstruction**  Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of **Methods of Accounting for**Amalgamation -**The Pooling of Interest Method - The Purchase Method**(Excluding Inter-Company Holdings).  **Internal & External Reconstruction**  **Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability** - **Accounting Treatment of External Reconstruction** | | | | | | | | | **15** | |
|  | II | | **Accounting of Banking Companies**  Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. | | | | | | | | | **15** | |
|  | III | | **Insurance Company Accounts:**  Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format. | | | | | | | | | **15** | |
|  | IV | | **Consolidated Financial Statements**  Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparationof Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | | | | | | | | | **15** | |
|  | V | | **Liquidation of Companies**  Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)**  Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts. | | | | | | | | | **15** | |
|  |  | | **TOTAL** | | | | | | | | | **75** | |
|  | **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
|  | **Course Outcomes** | | | | | | | | | | | | |
|  | **CO1** | | Understand the accounting treatment of amalgamation, Internal and external reconstruction | | | | | | | | | | |
|  | **CO2** | | Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. | | | | | | | | | | |
|  | **CO3** | | Synthesize and prepare final accounts of Insurance companies in the prescribed format | | | | | | | | | | |
|  | **CO4** | | Give the consolidated accounts of holding companies | | | | | | | | | | |
|  | **CO5** | | Preparation of liquidator’s final statement of account | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi. | | | | | | | | | | | |
| 2 | | Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai. | | | | | | | | | | | |
| 3 | | R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi. | | | | | | | | | | | |
| 4 | | M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi. | | | | | | | | | | | |
| 5 | | T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | B.Raman, Corporate Accounting, Taxmann, New Delhi | | | | | | | | | | | |
| 2 | | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi | | | | | | | | | | | |
| 3 | | Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh | | | | | | | | | | | |
| 4 | | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| 5 | | PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | [https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126](https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670) | | | | | | | | | | | |
| 2 | | <https://www.slideshare.net/debchat123/accounts-of-banking-companies> | | | | | | | | | | | |
| 3 | | <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR– SEMESTER– IV**

**COREPAPERVIII –PRINCIPLESOFMARKETING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **LearningObjectives** | | | | | | | | | | | |
| **LO1** | Toknowtheconceptandfunctionsofmarketing | | | | | | | | | | |
| **LO2** | Tounderstandtheimportanceofmarketsegmentation | | | | | | | | | | |
| **LO3** | Toexaminethestagesofnewproductdevelopment | | | | | | | | | | |
| **LO4** | Togainknowledgeonthevariousadvertisingmedias | | | | | | | | | | |
| **LO5** | Toanalysetheglobalmarketenvironment | | | | | | | | | | |
| **Prerequisite:ShouldhavestudiedCommerceinXIIStd** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. ofHours** | |
| I | **IntroductiontoMarketing**  Meaning–Definition and Functions of Marketing– Evolution ofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing - Classification ofMarkets - Niche Marketing. | | | | | | | | | **15** | |
| II | **MarketSegmentation**  Meaninganddefinition-Benefits–Criteriaforsegmentation–Typesofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning& Repositioning - Introduction to ConsumerBehaviour–ConsumerBuyingDecisionProcess and Post Purchase Behaviour –– Motives. Freud’s TheoryofMotivation. | | | | | | | | | **15** | |
| III | **Product&Price**  MarketingMix––anoverviewof4P’sofMarketingMix–  Product–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle––Pricing–Policies-Objectives–FactorsInfluencingPricing– Kinds of Pricing. | | | | | | | | | **15** | |
| IV | **PromotionsandDistributions**  Elements of promotion–Advertising–0bjectives -Kinds of AdvertisingMedia- Traditional vsDigital Media - Sales Promotion – types ofsalespromotion–PersonalSelling–Qualitiesneededforapersonalseller-ChannelsofDistribution for Consumer Goods- Channel Members – ChannelsofDistribution for IndustrialGoods. | | | | | | | | | **15** | |
| V | **CompetitiveAnalysisandStrategies**  Global MarketEnvironment–Social Responsibility and Marketing Ethics - RecentTrendsinMarketing –ABasicUnderstandingofE–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **CourseOutcomes** | | | | | | | | | | |
| **CO1** | Developanunderstandingontheroleandimportanceofmarketing | | | | | | | | | | |
| **CO2** | Applythe4p’s ofmarketingintheirventure | | | | | | | | | | |
| **CO3** | Identifythefactorsdeterminingpricing | | | | | | | | | | |
| **CO4** | UsethedifferentChannelsofdistributionofindustrialgoods | | | | | | | | | | |
| **CO5** | UnderstandtheconceptofE-marketingandE-Tailing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi | | | | | | | | | | |
| 2 | Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand&Sons, NewDelhi. | | | | | | | | | | |
| 3 | Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai | | | | | | | | | | |

|  |  |
| --- | --- |
| 4 | Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi |
| 5 | NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi |
| **ReferenceBooks** | |
| 1 | ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi |
| 2 | Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai. |
| 3 | Assael,H.ConsumerBehaviourandMarketingAction,USA:PWS-Kent |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany |
| 5 | BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India |
| **NOTE:LatestEditionofTextbooksMaybeUsed** | |
| **WebResources** | |
| 1 | <https://www.aha.io/roadmapping/guide/marketing/introduction> |
| 2 | <https://www.investopedia.com/terms/m/marketsegmentation.asp> |
| 3 | <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

**ELECTIVE IV- OPERATION RESEARCH**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | 3 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To introduce the students to operations research and linear programming. | | | | | | | | | | |
| **LO2** | To impart knowledge about transportation and assignment problems. | | | | | | | | | | |
| **LO3** | To get acquainted with game theory and simulation. | | | | | | | | | | |
| **LO4** | To develop abilities to analyse and manage inventories using various methods. | | | | | | | | | | |
| **LO5** | To acquire knowledge on network analysis. | | | | | | | | | | |
| **Prerequisite: Should have studied Statistics in 1st year B.Com.** | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Operations research and Linear Programming Problem**  Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method | | | | | | | | | 9 | |
| II | **Transportation and Assignment problem**  Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem | | | | | | | | | 9 | |
| III | **Game Theory and Simulation**  Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation | | | | | | | | | 9 | |
| IV | **Inventory Management**  Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP) | | | | | | | | | 9 | |
| V | **Network Analysis**  Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM. | | | | | | | | | 9 | |
|  | Total | | | | | | | | | 45 | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Frame a linear programming problem for quantitative decisions in business planning. | | | | | | | | | | |
| **CO2** | Optimise economic factors by applying transportation and assignment problems. | | | | | | | | | | |
| **CO3** | Apply the concept of game theory and simulation for optimal decision making. | | | | | | | | | | |
| **CO4** | Analyse and manage inventories to meet the changes in market demand. | | | | | | | | | | |
| **CO5** | Construct networks including PERT, CPM for strategic management of business projects. | | | | | | | | | | |
| Textbooks | | | | | | | | | | | |
|  | C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida | | | | | | | | | | |
|  | V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi | | | | | | | | | | |
|  | Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai | | | | | | | | | | |
|  | M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi | | | | | | | | | | |
|  | S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | S Kalavathy, Operations Research, Vikas Publications, Noida | | | | | | | | | | |
|  | S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019 | | | | | | | | | | |
|  | Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai | | | | | | | | | | |
|  | ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021 | | | | | | | | | | |
|  | P.R.Vittal - Operation Research, Margham Publications, Chennai | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | www.orsi.in | | | | | | | | | | |
|  | www.learnaboutor.co.uk | | | | | | | | | | |
|  | www.theorsociety.com | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER - IV**

**ELECTIVE - IV: PRINCIPLES AND PRACTICE OF LIFE INSURANCE**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **3** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the life insurance and its different plans. | | | | | | | | | | |
| **LO2** | To enlighten the importance of group insurance and its various policies | | | | | | | | | | |
| **LO3** | To familiarize the concepts such as premiums, surrenders, etc | | | | | | | | | | |
| **LO4** | To gain knowledge on the claims and create awareness on the IRDA regulations | | | | | | | | | | |
| **LO5** | To develop the conceptual framework of insurance business and its principles | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Life Insurance Organization: Important Activities, The Indian Context, Internal Organization, The Distribution, System, Appointment of Agent, Functions of Agents, Remuneration of Agents, Trends in Distribution Channels; Plans of Life Insurance : Need Levels, Basic Elements, Some Popular Plans, Limited Payment Plans, Participating Policies, Convertible Plans, Riders, For the Handicapped; Annuities : Nature of Annuities, Types. | | | | | | | | | **9** | |
| II | Group Insurance : Nature of Group Insurance, Types, Group Gratuity Schemes, Ways of Meeting Gratuity Liability, Group Superannuation Schemes, Other Group Schemes, Social Security Schemes; Other Special Need Plans : Industrial Life Insurance, Salary Saving Schemes, Additional Benefits, Married Women’s Property Act; Application and Acceptance : Principal of Utmost Good Faith, Insurable, Interest, Prospectus, Proposal Form & Other Related Documents, Medical Examination, Age Proof, Special Report, Specimen of Proposal Form; Policy Document : Need and Format, Policy Preamble, Schedule, Attestation, Conditions and Privileges, Alteration, Duplicate Policy, Specimen of Policy Document. | | | | | | | | | **9** | |
| III | Premium Payment, Lapse and Renewal: Premium, Surrender Values, Non- Forfeiture Options, Revival; Assignment Nomination Loans – Surrenders – Foreclosure : Assignment, Nomination, Loan and Surrenders, Foreclosure | | | | | | | | | **9** | |
| IV | Policy Claims: Maturity Claims Survival Benefits, Death Claims, Claim Concession Presumption of Death, Accident Benefit Options, Settlement Options, Valuation and Surplus, Reinsurance, Exchange Control Regulations, Consumer Protection Act. Ombudsman, Information Technology, IRDA Regulations. | | | | | | | | | **9** | |
| V | The Conceptual Framework, The Insurance Device, The Professional Approach, The Classification of Insurance Business, The Financial Aspects of Insurance Business, The Basic Principles – Utmost Good Faith, The Basic Principles – Insurable Interest, The Basic Principles – Indemnity, The Basic Principles – Corollaries of Indemnity, The Basic Principles – proximate Cause. | | | | | | | | | **9** | |
|  | **TOTAL** | | | | | | | | | **45** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Enumerate the different types of life insurance policies | | | | | | | | | | |
| **CO2** | **Describe the group insurance and its different schemes** | | | | | | | | | | |
| **CO3** | Illustrate the premium, surrenders, loans and foreclosure | | | | | | | | | | |
| **CO4** | Discuss the maturity claims and policy holders rights in Insurance Business | | | | | | | | | | |
| **CO5** | Elaborate the principles of insurance business in India. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Gupta, P.K., “Principles and Practice of Non life Insurance”, 2006, Himalaya Publications | | | | | | | | | | |
| 2 | Periasamy, P., “Principles and Practice of Insurance”, 2010, Himalaya Publication. | | | | | | | | | | |
| 3 | Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Gupta, P.K., “Insurance and Risk Management”, 2010, Himalaya Publication. | | | | | | | | | | |
| 2 | GopalKrishan, G., “Insurance Principles and Practice”, 1994, Sterling Publishers, New Delh | | | | | | | | | | |
| 3 | HargovndDayal, The Fundamentals of Insurance, 2017, Notion Press | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.google.co.in/books/edition/The_Fundamentals_of_Insurance/OWs8DwAAQBAJ?hl=en>  &gbpv=1&dq=Principles+of+life+insurance+in+India+book&printsec=frontcover | | | | | | | | | | |
| 2 | https://www.youtube.com/watch?v=-NEhWb4CEEE | | | | | | | | | | |
| 3 | www.irda.org | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 12 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 2.4 | 2 | 2 | 2 | 3 | 2 | 2 |

**3-Strong, 2-Medium, 1-Low**

**SECOND YEAR – SEMESTER - IV**

**ELECTIVE - IV: Actuarial Statistics**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **3** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To enable the students to learn about compound interest various annuities | | | | | | | | | | |
| **LO2** | To acquire the knowledge about redemption of loans, and sinking funds | | | | | | | | | | |
| **LO3** | To familiarize the concepts of mortality and LIC table computation | | | | | | | | | | |
| **LO4** | To gain knowledge about various premiums regarding LIC policies | | | | | | | | | | |
| **LO5** | To understand the concepts of Net Premium and Surplus Methods. | | | | | | | | | | |
| **Prerequisite: Should have studied Maths or Business Maths or Applied Maths in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Elements of Compound Interest (nominal and effective rates of interests). Annuities certain, Present values, accumulated amounts, deferred annuities – Simple problems. | | | | | | | | | **9** | |
| II | Redemption of loans, Sinking funds, The Average yield on the life fund of an insurance office. Simple Problems | | | | | | | | | **9** | |
| III | The mortality table – construction, characteristics and uses of mortality table . The features of Indian assured lives, Orientals 1925-1935 mortality tables. The LIC (1961-64) table and the LIC (1970-73) table – Simple Problems. | | | | | | | | | **9** | |
| IV | Premiums, general principles, natural premiums, level premiums, office premiums, loading for expenses. With profit and without profit premiums, adequacy of premiums relative consistency | | | | | | | | | **9** | |
| V | Life office valuation, General principles, Policy values, Retrospective and prospective methods of valuation of liabilities. (net premium, gross premium and bounds reserve) Sources of surplus principle method of surplus. | | | | | | | | | **9** | |
|  | **TOTAL** | | | | | | | | | **45** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Apply the concepts of Present values and annuities. | | | | | | | | | | |
| **CO2** | Remember and recall about Insurance sectors. | | | | | | | | | | |
| **CO3** | Use in concepts of Mortality table and LIC table. | | | | | | | | | | |
| **CO4** | Determine the different types of premiums. | | | | | | | | | | |
| **CO5** | Apply the Application of Net Premium and Surplus. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | 1. Federation of Insurance Institutes study courses: Mathematical Basic of the Life  Assurance. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Donald D.W.A. (2016). Compound Interest and Annuities-Certain, Cambridge University 20 Press, UK. | | | | | | | | | | |
| 2 | Neil, A. (1977). Life Contingencies, Heinemann for the Institute of Actuaries and the  Faculty of Actuaries. | | | | | | | | | | |
| 3 | Deshmukh, S.R. (2009). Actuarial Statistics, Pune University Press. | | | | | | | | | | |
| 4 | Gupta, S. C., and Kapoor, V. K. (2014). Fundamentals of Applied Statistics, Fourth  Edition, Sultan Chand & Sons, New Delhi | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.stats.ox.ac.uk/~winkel/o13.pdf | | | | | | | | | | |
| 2 | https://masomomsingi.com/wp-content/uploads/2020/11/ActEd-Actuarial-Statistics-Subject-CS1-CMP-2019-1.pdf | | | | | | | | | | |
| 3 | https://mshaocong.github.io/actuarial.pdf | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

**3-Strong, 2-Medium , 1- Low**

**MAPPING WITH PROGRAMME OUTCOMES  
 AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**S-Strong-3 M-Medium-2 L-Low-1**

**THIRD YEAR – SEMESTER - V**

**Core – IX: Cost Accounting - I**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand the various concepts of cost accounting. | | | | | | | | | | |
| **LO2** | | To prepare and reconcile Cost accounts. | | | | | | | | | | |
| **LO3** | | To gain knowledge regarding valuation methods of material. | | | | | | | | | | |
| **LO4** | | To familiarize with the different methods of calculating labour cost. | | | | | | | | | | |
| **LO5** | | To know the apportionment of Overheads. | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Introduction of Cost AccountingDefinition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre. | | | | | | | | | | 15 | |
| II | Cost Sheet and Methods of CostingPreparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing. | | | | | | | | | | 15 | |
| III | Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method. | | | | | | | | | | 15 | |
| IV | Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement. | | | | | | | | | | 15 | |
| V | Overheads CostingOverheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate. | | | | | | | | | | 15 | |
|  | TOTAL | | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | Remember and recall the various concepts of cost accounting | | | | | | | | | | | |
| **CO2** | Demonstrate the preparation and reconciliation of cost sheet. | | | | | | | | | | | |
| **CO3** | Analyse the various valuation methods of issue of materials. | | | | | | | | | | | |
| **CO4** | Examine the different methods of calculating labour cost. | | | | | | | | | | | |
| **CO5** | Critically evaluate the apportionment of Overheads. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi | | | | | | | | | | | |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, | | | | | | | | | | | |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | | |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai | | | | | | | | | | | |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. | | | | | | | | | | | |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi, | | | | | | | | | | | |
| 3 | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi | | | | | | | | | | | |
| 4 | Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai | | | | | | | | | | | |
| 5 | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |

| **Web Resources** | |
| --- | --- |
| 1 | <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html> |
| 2 | <https://www.accountingtools.com/articles/what-is-material-costing.html> |
| 3 | <https://www.freshbooks.com/hub/accounting/overhead-cost> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Core – X: COMPANY LAW**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know Company Law 1956 and Companies Act 2013 | | | | | | | | | | |
| **LO2** | To have an understanding on the formation of a company | | | | | | | | | | |
| **LO3** | To understand the requisites of meeting and resolution | | | | | | | | | | |
| **LO4** | To gain knowledge on the procedure to appoint and remove Directors | | | | | | | | | | |
| **LO5** | To familiarize with the various modes of winding up | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Company law**  Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control. | | | | | | | | | **15** | |
| II | **Formation of Company**  Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures. | | | | | | | | | **15** | |
| III | **Meeting**  Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor - | | | | | | | | | **15** | |
| IV | **Management & Administration**  Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. | | | | | | | | | **15** | |
| V | **Winding up**  Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Understand the classification of companies under the act | | | | | | | | | | |
| **CO2** | Examine the contents of the Memorandum of Association & Articles of Association | | | | | | | | | | |
| **CO3** | Know the qualification and disqualification of Auditors | | | | | | | | | | |
| **CO4** | Understand the workings of National Company Law Appellate Tribunal (NCLAT) | | | | | | | | | | |
| **CO5** | Analyse the modes of winding up | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai | | | | | | | | | | |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | | | | | | | | | | |
| 3 | M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai | | | | | | | | | | |
| 4 | Shusma Aurora, Business Law,Taxmann, New Delhi | | | | | | | | | | |
| 5 | M.C.Kuchal, Business Law, VikasPublication, Noida | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai | | | | | | | | | | |
| 2 | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai | | | | | | | | | | |
| 3 | KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal | | | | | | | | | | |
| 4 | S.D.Geet, Business Law NiraliPrakashan Publication, Pune | | | | | | | | | | |
| 5 | PreethiAgarwal, Business Law, CA foundation study material | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html> | | | | | | | | | | |
| 2 | <https://vakilsearch.com/blog/explain-procedure-formation-company/> | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/w/windingup.asp> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 15 | 15 | 10 | 15 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Core – XI: Income Tax Law and Practice- I**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic concepts & definitions under the Income Tax Act,1961. | | | | | | | | | | |
| **LO2** | To compute the residential status of an assessee and the incidence of tax. | | | | | | | | | | |
| **LO3** | To compute income under the head salaries. | | | | | | | | | | |
| **LO4** | To learn the concepts of Annual value, associated deductions and the calculation of income from House property. | | | | | | | | | | |
| **LO5** | To compute the income from Business & Profession considering its basic principles & specific disallowances. | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Income Tax**  Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under  Section 10. | | | | | | | | | 15 | |
| II | **Residential Status**  Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax. | | | | | | | | | 15 | |
| III | **Income from Salary**  Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income . | | | | | | | | | 15 | |
| IV | **Income from House Property**  Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property. | | | | | | | | | 15 | |
| V | **Profits and Gains from Business or Profession**  Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession. | | | | | | | | | 15 | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **CO1** | Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. | | | | | | | | | | |
| **CO2** | Assess the residential status of an assessee& the incidence of tax. | | | | | | | | | | |
| **CO3** | Compute income of an individual under the head salaries. | | | | | | | | | | |
| **CO4** | Ability to compute income from house property. | | | | | | | | | | |
| **CO5** | Evaluate income from a business carried on or from the practice of a Profession. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. | | | | | | | | | | |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. | | | | | | | | | | |
| 3 | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. | | | | | | | | | | |
| 4 | H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra. | | | | | | | | | | |
| 5 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai | | | | | | | | | | |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi. | | | | | | | | | | |
| 3 | Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman. | | | | | | | | | | |
| 4 | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. | | | | | | | | | | |
| 5 | Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://cleartax.in/s/residential-status/> | | | | | | | | | | |
| 2 | <https://www.legalraasta.com/itr/income-from-salary/> | | | | | | | | | | |
| 3 | <https://taxguru.in/income-tax/income-house-properties.html> | | | | | | | | | | |

**3 – Strong, 2- Medium, 1- Low**

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 10 | 10 | 15 | 13 | 10 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2.6 | 2 |

**THIRD YEAR – SEMESTER – V**

**Core –XII : Auditing & Corporate Governance**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To enable students to understand process of auditing and its classification. | | | | | | | | | | |
| **LO2** | | Toimpart knowledge on internal check and internal control. | | | | | | | | | | |
| **LO3** | | To illustrate the role of auditors in company. | | | | | | | | | | |
| **LO4** | | To help students understand the framework, theories and models of Corporate Governance. | | | | | | | | | | |
| **LO5** | | To provide insights into the concept of Corporate Social Responsibility | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Auditing**  Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations | | | | | | | | | | **15** | |
| II | **Audit Procedures and Documentation**  Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation | | | | | | | | | | **15** | |
| III | **Company Auditor**  Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools. | | | | | | | | | | **15** | |
| IV | **Introduction to Corporate Governance**  Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors | | | | | | | | | | **15** | |
| V | **Corporate Social Responsibility**  Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules | | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | | **75** | |

| **Course Outcomes** | |
| --- | --- |
| **CO1** | Define auditing and its process. |
| **CO2** | Compare and contrast essence of internal check and internal control. |
| **CO3** | Identify the role of auditors in companies. |
| **CO4** | Define the concept of Corporate Governance. |
| **CO5** | Appraise the implications of Corporate Social Responsibility |
| **Textbooks** | |
| 1 | 1. DinkarPagare, Principles and Practice of Auditing, [Sultan Chand & Sons](http://www.sapnaonline.com/index.php?option=com_search&filter=books&field=publisher&q=sultan%2Bchand%2Band%2Bsons%2Btb),  New Delhi |
| 2 | 1. [B. N. Tandon, S. Sudharsanam&S.Sundharabahu,](http://www.google.co.in/search?hl=en&sa=X&biw=994&bih=636&tbm=bks&tbm=bks&q=inauthor)  Practical Auditing, S.Chand& Sons New Delhi. |
| 3 | 1. Dr.T.R. Sharma, Dr.GauravSankalp, Auditing & Corporate Governance, SahithyaBhawan Publications, Agra |
| 4 | ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi. |
| **Reference Books** | |
| 1 | Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley |
| 2 | 1. Dr.T.R. Sharma, Auditing, SahithyaBhawan Publications, Agra |
| 3 | C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi. |
| 4 | 1. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.wallstreetmojo.com/audit-procedures/> |
| 2 | <https://theinvestorsbook.com/company-auditor.html> |
| 3 | <https://www.investopedia.com/terms/c/corp-social-responsibility.asp> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 13 | 10 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2.6 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – 1 / 2 :Technology in Banking**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | **External** | **Total** | | |
|  | | | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** | | |
| **Learning Objectives** | | | | | | | | | | | | | |
| C1 | To provide students with basic knowledge of various committee on banking sector reforms and application of technology in banking sector | | | | | | | | | | | | |
| C2 | To expose students to the services offered by the banking sector. | | | | | | | | | | | | |
| C3 | To provide conceptual knowledge of online banking mechanism | | | | | | | | | | | | |
| C4 | To impart students with knowledge of technology in banking and its impact | | | | | | | | | | | | |
| C5 | To familiarise students about the risk associated with e-banking and regulatory guidelines. | | | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | | **No. of Hours** | |
| I | **Introduction:**  Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications – Intranet – internet –other services – corporate internet – Anywhere Banking – Any time Banking-Home Banking Internet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card Credit Card. | | | | | | | | | | | 12 | |
| II | **Electronic Banking**  Meaning - Services - e-banking and financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features -Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money -Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System. | | | | | | | | | | | | 12 |
| III | **Electronic Banking Services**  E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Net Data-Net Bank wire. | | | | | | | | | | | | 12 |
| IV | **Technology in Bank**  Technology in Bank Impact of Technology on its employees - Customer services - Management control. | | | | | | | | | | | |  |
| V | **Technology & Cyber laws**  Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statues of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines. | | | | | | | | | | | | 12 |
|  | **Total** | | | | | | | | | | | | **60** |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | Explain the banking sector reforms based on the recommendations of various committee. | | | | | | | | | | | | |
| **CO2** | Demonstrate online banking techniques and examine the pros and cons of digital banking | | | | | | | | | | | | |
| **CO3** | Examine Banking Operations in real life scenario | | | | | | | | | | | | |
| **CO4** | Develop insights into the impact of technology on different stakeholders of the bank | | | | | | | | | | | | |
| **CO5** | Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce | | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
|  | | Technology and banks – National institute of banking, Pune | | | | | | | | | | | |
|  | | Electronic banking and Information technology – IIB | | | | | | | | | | | |
|  | | Financial Services Information Systems – Jessica Keyes Auerbach Publications, | | | | | | | | | | | |
|  | | Kaptan S S&Choubey N S, E-Indian Banking in Electronic Era, Sarup& Sons, New Delhi | | | | | | | | | | | |
|  | | Banking Technology, Indian Institute of Bankers Publication | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
|  | | Information Technology in Indian commercial Banks, Nibs Pune Naidu C.A.S | | | | | | | | | | | |
|  | | McGraw hill, Donald H. Sunden ,Computer Today , | | | | | | | | | | | |
|  | | Computer Networks Practice Hall Publication Tanenbaum Andrews | | | | | | | | | | | |
|  | | Vasudeva, E-Banking, Common Wealth Publishers, New Delhi. | | | | | | | | | | | |
|  | | Turban Rainer potter, Information Technology, John Wiely& Sons Inc | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
|  | | https://www.slideshare.net/ermkakkar/role-of-technology-in-banking | | | | | | | | | | | |
|  | | https://www.slideshare.net/VinayChaithanya/banking-technology-51445864 | | | | | | | | | | | |
|  | | https://www.slideshare.net/Sarithapream/banking-technology-159775213 | | | | | | | | | | | |
|  | | https://www.slideshare.net/clamiller/role-of-it-in-banking-6306732 | | | | | | | | | | | |
|  | | <https://www.slideshare.net/muthukrishnavenianan/concept-of-banking-technology> | | | | | | | | | | | |

**Mapping with Programme Outcomes  
 and Programme Specific Outcomes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO 1** | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 |
| **CO 5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| **Total** | 15 | 13 | 14 | 14 | 13 | 13 | 13 | 12 | 15 | 14 | 14 |
| **Average** | 3 | 2.6 | 2.8 | 2.8 | 2.6 | 2.6 | 2.6 | 2.4 | 3 | 2.8 | 2.8 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Discipline Specific Elective – 2 /2 :Credit and Risk Management in banks**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To impart students about the basic principles, types and approaches to bank credit. | | | | | | | | | | |
| **LO2** | To expose students about the documentation process of lending to different types of customers | | | | | | | | | | |
| **LO3** | To introduce students to the mechanism of sanctioning and recovery of loans | | | | | | | | | | |
| **LO4** | To educate students on the appraisal procedure of corporate projects | | | | | | | | | | |
| **LO5** | To impart students with the essentials of credit risk management | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Bank credit – Basic Principles and Approach – Three C’s – Purpose of lending – Security aspects– business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various Committees – Tandon – Chore, Nayak and such other committees – Brief details. | | | | | | | | | 12 | |
| II | Lending to Different Customers – Individuals – Partnership – Limited companies – Trust –Association – Legal aspects – Documents to be called for. | | | | | | | | | 12 | |
| III | Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans(Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel. Infrastructure: Power – Petrol – Port – Agriculture: Crop – Plantation – Well – Motor Pump set – Tractor etc. Miscellaneous: Self – Employed. Business loan (Borrower Based) – Small Business: Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction –Disbursement – Follow Up – Recovery Agriculture: Small, Medium and Big Farmers – Short term and medium-term Loans – Corporate Borrowers. Government sponsored: Priority sector lending – Lead Bank Scheme – Government sponsored loan to Weaver section – Subsidy. | | | | | | | | | 12 | |
| IV | Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement– Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach | | | | | | | | | 12 | |
| V | NPA – Causes and Remedial Measures – Management of NPA’s – Debt Recovery Tribunals – Asset Reconstruction Fund. | | | | | | | | | 12 | |
|  | **Total** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Explain the various forms of credit extended by banks, summarise the recommendations of various committee | | | | | | | | | | |
| **CO2** | Identify the lending policies applicable to different customers | | | | | | | | | | |
| **CO3** | Explain the documentation procedure related to sanctioning of loan to different types of customers | | | | | | | | | | |
| **CO4** | Demonstrate the assessment procedure of sanctioning project finance | | | | | | | | | | |
| **CO5** | Examine the norms of debt recovery tribunals | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | Indian Financial System and Commercial Banking – IIB | | | | | | | | | | |
|  | Special and preferred sector Finance – IIB | | | | | | | | | | |
|  | Management and Accounting and Financial Management – IIB | | | | | | | | | | |
|  | Prudential Accounting Norms and Audit of Banks, Naganatham. M. and Jayaraman | | | | | | | | | | |
|  | Indian Institute of Bankers, Special and preferred sector Finance IIB | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Naganatham M. and Jayaraman, Prudential Accounting Norms and Audit of Banks | | | | | | | | | | |
|  | Annual Reports of RBI | | | | | | | | | | |
|  | Indian Institute ofBankers,Management and Accounting and Financial Management, IIB | | | | | | | | | | |
|  | Indian Institute of Bankers, Indian Financial System and Commercial Banking, IIB | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | www.federalreserve.gov | | | | | | | | | | |
|  | www.kpmg.com | | | | | | | | | | |
|  | [www.bis.org](http://www.bis.org) | | | | | | | | | | |
|  | www.counterpartyriskmanagement.org | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 13 | 12 | 13 | 12 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.2 | 2.6 | 2.4 | 2.6 | 2.2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Discipline Specific Elective – 3 /4 : Financial Risk Management**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **5** |  |  |  | **3** | **5** | **25** | **75** | **100** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Learning Objectives** | | | |
| LO1 | | To train the students on the principles of risk management. | |
| LO2 | | To understand the various types of technology risk in finance. | |
| LO3 | | To acquire knowledge about the role of Bank for International Settlements (BIS) | |
| LO4 | | To understand the different theories of financial risk management. | |
| LO5 | | To demonstrate the understanding of accounting, tax and legal issues in risk management. | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | |
| **UNIT** | **Contents** | | **No. of Hours** |
| I | **Principles of Risk Management**  Introduction to Risk in Business, Specific Risks in Financial Services, external sources of risk and their potential impact on a business: economic, political, competitive environment, social and market forces, technological including cyber security, shocks and natural events, external stakeholders and third parties. | | 15 |
| II | **International Risk Regulation**  The Bank for International Settlements, role of the Bank for International Settlements, Basel Regulatory Capital, international guidelines and supervisory standards established by the Basel Committee, Capital Adequacy Assessment Process (ICAAP), principles of home-host state regulation, Regulatory Risk, differences between statutory and principles-based approaches to financial regulation | | 15 |
| III | **Operational Risk and Credit Risk**  Definitions of Operational Risk according to the Basel Committee on Banking Supervision, Basel operational risk event types. Operational Risk Framework: identification, measurement, management and control, management information, monitoring, escalation, remediation. Operational Risk Identification, Operational Risk Assessment and Measurement, Managing Operational Risk. Credit Risk: Identification of Credit Risk: understand the key components of credit risk and how they arise. Credit Risk Measurement: techniques for measuring credit risk, Credit Risk Management: sound practice features of an effective credit risk management function, reporting and escalation tools of credit risk management, Basel key stages of credit risk policy development. | | 15 |
| IV | **Market Risk & Liquidity Risk**  Identification of Liquidity Risk: market, investment and operational risk. Measurement of Liquidity Risk: funding liquidity risk analysis: liquidity gap analysis, stress testing, expected future funding requirement. | | 15 |
| V | **Enterprise Wide Risk Management and Risk Reporting**  Enterprise Wide Risk Management (EWRM) Risk Management Committee, Risk Management Department, Risk based Internal Audit. Risk Reporting: Accounting, Tax & Legal Issues in Risk Management, Indian Accounting Standards: IAS 32 Financial Instrument: Presentation, IAS 39 Financial Instrument: Recognition & Measurement, International Financial Reporting Standards: IFRS 7 Financial Instrument: Disclosure, IFRS 9 Financial Instrument, Financial Accounting Standard Board Statement (SFAS): FAS 133 Accounting for Derivative Instruments and Hedging Activities, FAS 138 An Amendment to SFAS 133. | | 15 |
|  | Total | | **75** |
| **Course Outcomes** | | | |
| **CO1** | Explain various concepts relating to the principles of risk management | | |
| **CO2** | Apply the different theories of financial risk management and technology risk in finance. | | |
| **CO3** | Ascertain the recent development of the Bank for International Settlements (BIS). | | |
| **CO4** | Analyze the accounting, tax and legal issues in risk management | | |
| **CO5** | Ascertain the current and potential risks and the establishment of organization risk tolerance. | | |
| **Textbooks** | | | |
|  | | Vivek, P.N. Asthana (2019), Financial Risk Management, Himalaya Publishing House, Mumbai. | |
|  | | Don M Chance, Financial Risk Management: An End User Perspective, World Scientific, World Scientific Publishing Co Pvt. Ltd., Singapore. | |
|  | | Peter Christoffersen, Elements of Financial Risk Management, Academic Press, San Diego, 2nd Edition 2012, London. | |

|  |  |
| --- | --- |
|  | John C Hull, Risk Management and Financial Institutions, John Wiley & Sons, Canada. |
|  | Steven Allen, Financial Risk Management, Willey Publishing LLC, New Jersey. |
| **Reference Books** | |
|  | Alexander, K., Dhumale, R., &Eatwell, J. (2016). Global governance of financial systems: the international regulation of systemic risk, Oxford University Press, New York |
|  | R K Arora, Financial and Risk Management, Wiliey Publishing, New Jersey. |
|  | MacNeil, I & O'Brien J, The future of financial regulation, Hart Publishing, Oxford. |
|  | K.H. Erickson, Financial Risk Management a Simple Introduction, |
|  | Risk Management, Prof. C K Roy, P. Roy, New Central Book Agency Pvt. Ltd., Kolkata. |
| **Web Resources** | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_jjfinec_nbi003> |
|  | <https://nlist.inflibnet.ac.in/search/Record/EBC4041088> |
|  | <https://nlist.inflibnet.ac.in/search/Record/EDZ0000073139> |

**Mapping with Programme Outcomes   
and Programme Specific Outcomes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO 3** |
| CO 1 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 2 |
| CO 2 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 |
| CO 4 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO 5 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| Total | 15 | 13 | 14 | 13 | 13 | 13 | 12 | 13 | 15 | 10 | 10 |
| Average | 3 | 2.6 | 2.8 | 2.6 | 2.6 | 2.6 | 2.4 | 2.6 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – 4 /4 :Financial Econometrics**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
|  | | 3 |  |  |  | 3 | 4 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| C1 | To develop an understanding of univariate and multivariate time-series methods, including estimation and statistical model evaluation | | | | | | | | | | |
| C2 | To become familiar with methods for modelling long-run relationships in finance | | | | | | | | | | |
| C3 | To become familiar with methods for modelling volatility and correlation, such as ARCH and GARCH | | | | | | | | | | |
| C4 | To be able to forecast volatility | | | | | | | | | | |
| C5 | To demonstrate balanced and unbalanced plan data | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII** | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **StationarityUnivariate Models**  Stochastic processes - Properties of stochastic processes. Time series as a discrete stochastic process– Stationarity- Characteristics of stochastic components of time series (mean, auto-covariance and autocorrelation functions). Lag operator- Unit root tests - Deterministic and stochastic trend models- Augmented Dickey Fuller test – Phillips-Perron test | | | | | | | | | | 9 |
| II | **Simultaneous Equation Models**  Dynamic simultaneous equations models- Granger causality test - Vector Auto Regressive (VAR) models-Impulse Response Function (IRF)-Variance Decomposition Analysis - Structural Vector Auto Regressive (SVAR) models | | | | | | | | | | 9 |
| III | **Non-Stationary Multivariate Models**  Spurious regression- Cointegration- Granger representation theorem -Vector error correction models (VECMs)- Structural VAR models with cointegration - Testing for cointegration – Engle and Granger (1987) and Johansen and Juselius (1990) | | | | | | | | | | 9 |
| IV | **Conditional Variance Models)**  Volatility Clustering- Leverage Effects- Modeling Volatility- Auto Regressive Conditional Hetero scedasticity (ARCH) Model- Generalized Auto Regressive Conditional Hetero scedasticity (GARCH) Model - Extensions to GARCH-Exponential GARCH and Threshold GARCH models. | | | | | | | | | | 9 |
| V | **Panel Data Models**  Introduction to Panel Data - Types of panels- Balanced and Unbalanced Panel Data-Benefits and drawbacks of longitudinal data. Basic models-Pooled OLS-Fixed effects-Random effects Model- Estimation and testing- Fixed vs Random Effects Model -Hausman specification test. | | | | | | | | | | **9** |
|  | **Total** | | | | | | | | | | **45** |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| CO1 | On successful completion of the course student should be able to:  The students can apply advanced econometric techniques for analyzing current research topics in applied economics and finance research. |
| CO2 | Assist students in getting comfortable with applied time series models and panel data models through EVIEWS and STATA statistical packages to manage and analyze data. |
| CO3 | Provide students with thorough and sound understanding of the essential theoretical base of econometric modelling and broad applications of time-series and panel data econometrics. |
| CO4 | Evaluate the volatility and conditional leverage effects on the model GARCH |
| CO5 | Appraise the students to formulate the data panel with random effects and model |
| **Textbooks** | |
|  | Gupta, S. (2020). statistical methods, Sultan Chand Publishers. New Delhi |
|  | R.A. Johnson, and D.W. Wichern, Applied Multivariate Statistical Analysis, Prentice Hall, 1988 India |
|  | W. Greene, Econometric Analysis, Collier Macmillan, 1993.New York |
|  | B. H. Baltagi, Econometric Analysis of Panel Data, 4th ed., John Wiley, New York, 2018. |
|  | J.D. Hamilton, Time Series Analysis, Princeton, NJ: Princeton University Press, 2021. India |
| **Reference Books** | |
|  | Gujarati, D. (2020). Econometrics by Example. Palgrave Mcmilan publishers. |
|  | Kerry Patterson, An Introduction to Applied Econometrics: A Time Series Approach. Palgrave Macmillan, 2020. |
|  | Walter Enders, Applied Econometric Time Series. New York: John Wiley & Sons, Inc., 1995. |
|  | Chris Brooks, Introductory Econometrics to Finance - Cambridge University Press, 2018 |
| **Web Resources** | |
|  | [www.academic.oup.com](http://www.academic.oup.com) |
|  | [www.researchgate.net](http://www.researchgate.net) |
|  | [www.springer.com](http://www.springer.com) |

**Mapping with Programmes Outcomes & Programmes Specific Outcomes:**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**3- Strong, 2 – Medium, 1 - Low**

**THIRD YEAR – SEMESTER - VI**

**Core –XIII: cost Accounting - ii**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | | **Total** |
|  | | | **6** |  |  |  | **5** | **6** | **25** | **75** | | | **100** |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | To understand the standards in Cost Accounting | | | | | | | | | | | |
| **LO2** | | To know the concepts of contract costing. | | | | | | | | | | | |
| **LO3** | | To be familiar with the concept of process costing. | | | | | | | | | | | |
| **LO4** | | To learn about operation costing. | | | | | | | | | | | |
| **LO5** | | To gain insights into standard costing. | | | | | | | | | | | |
| **Prerequisite: Should have studied Cost Accounting in V Sem** | | | | | | | | | | | | | |
| **Unit** | | **Contents** | | | | | | | | | **No. of Hours** | | |
| I | | Cost Accounting StandardsAn Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement. | | | | | | | | | **18** | | |
| II | | Job Costing, Batch Costing and Contract CostingDefinitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c. | | | | | | | | | **18** | | |
| III | | Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products. | | | | | | | | | **18** | | |
| IV | | Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems. | | | | | | | | | | **18** | |
| V | | Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances. | | | | | | | | | | **18** | |
|  | | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | Remember and recall standards in cost accounting | | | | | | | | | | | | |
| **CO2** | Apply the knowledge in contract costing | | | | | | | | | | | | |
| **CO3** | Analyze and assimilate concepts in process costing | | | | | | | | | | | | |
| **CO4** | Understand various bases of classification cost and prepare operating cost statement. | | | | | | | | | | | | |
| **CO5** | Set up standards and analyse variances. | | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi. | | | | | | | | | | | | |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi. | | | | | | | | | | | | |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi. | | | | | | | | | | | | |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai. | | | | | | | | | | | | |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi. | | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida. | | | | | | | | | | | | |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi. | | | | | | | | | | | | |
| 3 | V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi. | | | | | | | | | | | | |
| 4 | Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai. | | | | | | | | | | | | |
| 5 | Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh. | | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | <https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597> | | | | | | | | | | | | |
| 2 | <https://www.wallstreetmojo.com/process-costing/> | | | | | | | | | | | | |
| 3 | <https://www.accountingnotes.net/cost-accounting/operating-costing/17755> | | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 15 | 15 | 10 | 13 | 15 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 3 | 3 | 2 | 2.6 | 3 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Core – XIV: Management Accounting**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **6** |  |  |  | **5** | **6** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand basics management accounting | | | | | | | | | | |
| **LO2** | | To know the aspects of Financial Statement Analysis | | | | | | | | | | |
| **LO3** | | To familiarize with fund flow and cash flow analysis | | | | | | | | | | |
| **LO4** | | To learn about budgetary control | | | | | | | | | | |
| **LO5** | | To gain insights into marginal costing. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Semester.** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management Accounting**  Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.  Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. | | | | | | | | | | **18** | |
| II | **Ratio Analysis**  Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | | | **18** | |
| III | **Funds Flow & Cash Flow Analysis**  Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.  **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities | | | | | | | | | | **18** | |
| IV | **Budget and Budgetary Control**  Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | | | | | | | | | | **18** | |
| V | **Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.  Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor. | | | | | | | | | | **18** | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Remember and recall basics in management accounting | | | | | | | | | | | |
| **CO2** | Apply the knowledge of preparation of Financial Statements | | | | | | | | | | | |
| **CO3** | Analyse the concepts relating to fund flow and cash flow | | | | | | | | | | | |
| **CO4** | Evaluate techniques of budgetary control | | | | | | | | | | | |
| **CO5** | Formulate criteria for decision making using principles of marginal costing. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications, | | | | | | | | | | | |
| 2 | Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi. | | | | | | | | | | | |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai. | | | | | | | | | | | |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai. | | | | | | | | | | | |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications, England. | | | | | | | | | | | |
| 2 | Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai. | | | | | | | | | | | |
| 3 | Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai. | | | | | | | | | | | |
| 4 | Hansen - Mowen, Cost Management Accounting and Control, South Western College, India. | | | | | | | | | | | |
| 5 | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300> | | | | | | | | | | | |
| 2 | <https://accountingshare.com/budgetary-control/> | | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/m/marginalcostofproduction.asp> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 11 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.1 | 2.6 | 2 | 2 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**

**Core – XV: Income Tax Law and Practice - II**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **6** |  |  |  | **4** | **6** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand provisions relating to capital gains | | | | | | | | | | |
| **LO2** | | To know the provisions for computation of income from other sources. | | | | | | | | | | |
| **LO3** | | To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income. | | | | | | | | | | |
| **LO4** | | To learn about assessment of individuals | | | | | | | | | | |
| **LO5** | | To gain knowledge about assessment procedures. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I stSem** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Capital Gains**  Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA. | | | | | | | | | | **18** | |
| II | **Income From Other Sources & Clubbing of Income**  Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept | | | | | | | | | | **18** | |
| III | **Set Off and Carry Forward of Losses and Deductions From Gross Total Income**  Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. | | | | | | | | | | **18** | |
| IV | **Computation of Total Income – Individual**  Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime | | | | | | | | | | **18** | |
| V | **Income Tax Authorities**  Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). | | | | | | | | | | **18** | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |

| **Course Outcomes** | | |
| --- | --- | --- |
| **CO1** | Remember and recall provisions on capital gains | |
| **CO2** | Apply the knowledge about income from other sources | |
| **CO3** | Analyse the set off and carry forward of losses provisions | |
| **CO4** | Learn about assessment of individuals | |
| **CO5** | Apply procedures learnt about assessment procedures. | |
| **Textbooks** | | |
| 1 | | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2 | | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. |
| 3 | | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4 | | Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra. |
| 5 | | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |
| **Reference Books** | | |
| 1 | | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 2 | | Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi. |
| 3 | | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 4 | | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. |
| 5 | | Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | | <https://www.investopedia.com/terms/c/capitalgain.asp> |
| 2 | | <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html> |
| 3 | | <https://www.incometax.gov.in/iec/foportal/> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective 5/6 Financial Management**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To introduce the concept of financial management. | | | | | | | | | | |
| **LO2** | | To learn the capital structure theories. | | | | | | | | | | |
| **LO3** | | To gain knowledge about techniques in capital budgeting | | | | | | | | | | |
| **LO4** | | To learn about dividend payment models. | | | | | | | | | | |
| **LO5** | | To understand the needs and calculation of working capital in an organization. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | **Introduction**  Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management. | | | | | | | | | 12 | |
| II | | **Financial Decision**  Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure  Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage | | | | | | | | | 12 | |
| III | | **Investment Decision**  Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).  Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index. | | | | | | | | | 12 | |
| IV | | **Dividend Decision**  Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model. | | | | | | | | | 12 | |
| V | | **Working Capital Decision**  Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash. | | | | | | | | | 12 | |
|  | | **TOTAL** | | | | | | | | | 60 | |
| **THEORY 40% & PROBLEMS 60%** | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | | Recall the concepts in financial management. | | | | | | | | | | |
| **CO2** | | Apply the various capital structure theories. | | | | | | | | | | |
| **CO3** | | Apply capital budgeting techniques to evaluate investment proposals. | | | | | | | | | | |
| **CO4** | | Determine dividend pay-outs. | | | | | | | | | | |
| **CO5** | | Estimate the working capital of an organization. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | * 1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi. | | | | | | | | | | | |
| 2 | M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida. | | | | | | | | | | | |
| 3 | I.M. Pandey, Financial Management, Vikas Publications, Noida. | | | | | | | | | | | |
| 4 | Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi. | | | | | | | | | | | |
| 5 | Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | 1. Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi. | | | | | | | | | | | |
| 2 | 1. I.M. Pandey, Financial Management, Vikas Publishing, Noida. | | | | | | | | | | | |
| 3 | 1. Khan & Jain, Financial Management, Sultan Chand &Sons, New Delhi. | | | | | | | | | | | |
| 4. | A.Murthy, Financial Management, ,Margham Publications, Chennai. | | | | | | | | | | | |
| 5. | 1. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://efinancemanagement.com/financial-management/types-of-financial-decisions> | | | | | | | | | | | |
| 2 | <https://efinancemanagement.com/dividend-decisions> | | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/w/workingcapital.asp> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **TOTAL** | 15 | 12 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 11 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 | 3 | 2 | 2.1 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective – 6 /6:**

**INSURANCE REGULATION, GOVERNANCE AND COMPLIANCES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **3** | **5** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To learn the concepts of Insurance Act 1938. | | | | | | | | | | |
| **LO2** | To Understand various insurance laws in India | | | | | | | | | | |
| **LO3** | To enhance the knowledge on the protection of consumer protection Act 1986. | | | | | | | | | | |
| **LO4** | To enlighten the different tax exemptions of Insurance policies in India | | | | | | | | | | |
| **LO5** | To create an awareness on the code of conduct of advertisement on insurance sector. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | The Insurance Act 1938: Registration, Deposit, Maintenance of Accounts, Investments, Minimum Business, Investigation Authority, Licensing of Agents, Licensing of Surveyors and Loss Assessors, Solvency Margin, Advance Payments of Premium | | | | | | | | | **15** | |
| II | GIBNA - IRDA 1999 : Objective, Composition, Duties, Powers and Functions of the Authority; Marine Insurance Act 1963 : The Carriage of Goods by Sea Act 1925, The Merchant Shipping Act 1958, The Bill of Lading Act 1855, The Indian Port Act 1963; The Carriers Act 1865 : Indian Railways Act 1989, Indian Post Office Act 1898, Carriage by Air Act 1972, Multi Model Transportation Act; The Motor Vehicle Act 1988 : The Inland Steam Vessel’s Act 1977; Public Liability Insurance Act 1991; The Workmen’s Compensation Act 1923; Sale of Goods Act; The Indian Stamp Act 1899; Exchange Control Regulations | | | | | | | | | **15** | |
| III | Consumer Protection Act 1986 : Consumer Forum, Insurance Ombudsman, Right of Consumer, Redressal Forum; Insurance Act 1938 : Aim & Effect, Defining Agents, Authority of Controller; Life Insurance Corporation Act 1956 : Body Corporate and Composition, Duty and Obligations | | | | | | | | | **15** | |
| IV | Income Tax Act : Tax Exemption on Maturity / Death Claim, Tax Exemption in JeevanSuraksha Plan, Tax Exemption in JeevanAadhar Plan, Rebate in Respect of Contribution to PF Insurance Premiumente, Wealth Tax, Tax Exemption in Partnership Insurance, Tax Exemption in Employer Employee Scheme; Married Women’s Property Act 1924; | | | | | | | | | **15** | |
| V | Code of Conduct in Advertisement and Publicity Areas : Objectives of the Code of Conduct, Role of Advertising Agency, Relevance to Insurance. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Acquire the knowledge of Insurance Act 1938 | | | | | | | | | | |
| **CO2** | Gain knowledge on the IRDA and other Insurance Act. | | | | | | | | | | |
| **CO3** | Evaluate the importance of consumer protectin act 1986 for the customers of Insurance companies. | | | | | | | | | | |
| **CO4** | Explain the exemptions in Income tax for the insurance policies | | | | | | | | | | |
| **CO5** | Discuss the code of conduct in advertisement and paraphrase the objectives. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | The Insurance Regulatory and Development Authority Act 1999, Universals Publication | | | | | | | | | | |
| 2 | Kotreshwar, G., “Risk Management- Insurance and Derivatives”, 2005, Himalaya Publishing House. | | | | | | | | | | |
| 3 | GopalKrishan, G., “Insurance Principles and Practice”, 1994, Sterling Publishers, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Gupta, P.K., “Insurance and Risk Management”, 2010, Himalaya Publication | | | | | | | | | | |
| 2 | Niehaus, Harrington, “Risk Management and Insurance”, 2007, Tata McGraw-Hill | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.google.co.in/books/edition/The_Insurance_Regulatory_and_Development/t7iMcuXRH>  GQC?hl=en&gbpv=1&pg=PP1&printsec=frontcover | | | | | | | | | | |
| 2 | [www.irda.org](http://www.irda.org) | | | | | | | | | | |
| 3 | <https://www.youtube.com/watch?v=xojTrXb4qTg> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 12 | 10 | 13 | 10 | 13 | 13 | 14 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 2.4 | 2 | 2.6 | 2 | 2.6 | 2.6 | 2.8 | 2 | 2.4 |

**3-Strong, 2-Medium, 1-Low**

**THIRD YEAR – SEMESTER - VI**

**Discipline Specific Elective – 7 / 8: Indirect Taxation**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To get introduced to indirect taxes | | | | | | | | | | |
| **LO2** | To have an overview of Indirect taxes | | | | | | | | | | |
| **LO3** | To be familiar the CGST and IGST Act | | | | | | | | | | |
| **LO4** | To learn procedures under GST | | | | | | | | | | |
| **LO5** | To gain knowledge about Customs Duty. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Indirect Tax**  Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023 | | | | | | | | | **12** | |
| II | **An Overview of Goods & Service Tax (GST)**  Introduction of Goods and Service Tax in India–– Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST. | | | | | | | | | **12** | |
| III | **CGST & IGST Act 2017**  Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment | | | | | | | | | **12** | |
| IV | **Procedures under GST**  Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST. | | | | | | | | | **12** | |
| V | **Customs Act 1962**  Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Acquaintance with Indirect tax laws | | | | | | | | | | |
| **CO2** | Exposed to the overview of GST. | | | | | | | | | | |
| **CO3** | Apply provisions of CGST and IGST | | | | | | | | | | |
| **CO4** | Summarise procedures of GST | | | | | | | | | | |
| **CO5** | Discuss aspects of Customs Duty in India | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi. | | | | | | | | | | |
| 2 | Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra. | | | | | | | | | | |
| 3 | Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi. | | | | | | | | | | |
| 4 | CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | V.S.Datey, All About GST, Taxmann Publications, New Delhi. | | | | | | | | | | |
| 2 | T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai. | | | | | | | | | | |

| 3 | Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai. |
| --- | --- |
| 4 | Guidance material on GST issued by CBIC, Government of India. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | [https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.](https://iimskills.com/goods-and-services-tax/%23:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.) |
| 2 | <https://tax2win.in/guide/gst-procedure> |
| 3 | <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**

**Discipline Specific Elective – 8 / 8:**

**Security analysis and portfolio investment**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **3** |  |  |  | **3** | **3** | **25** | **75** | **100** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Learning Objectives** | | | |
| **LO1** | | To know Concept of investment and financial markets | |
| **LO2** | | To have an understanding on the fundamental analysis, economic analysis and industry analysis | |
| **LO3** | | To understand the company analysis and applied valuation techniques | |
| **LO4** | | To gain knowledge on the CAPM | |
| **LO5** | | To familiarize with the portfolio management framework and portfolio models | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | |
| **Unit** | | **Contents** | **No. of Hours** |
| I | | Concept of Investment, Investment Objectives and Constraints, Investment Classification. Financial Markets & Instruments, their role & classification. Regulation of Securities Markets, Primary & Secondary Markets, Trading, Clearing and Settlement procedures, Market Indices | **9** |
| II | | Fundamental Analysis I Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle | **9** |
| III | | Fundamental Analysis II Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios. Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators | **9** |
| IV | | Introduction to portfolio management, Capital Asset Pricing Model (CAPM): Deals with the assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model | **9** |
| V | | Portfolio management framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz’s Model – Assumptions –Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios –Leveraged portfolios – Corner portfolios – Sharpe’s Single Index model – Portfolio-evaluation measures – Sharpe’s Performance Index – Treynor’s Performance Index – Jensen’s Performance Index. | **9** |
|  | | **TOTAL** | **45** |
| **CO** | | **Course Outcomes** | |
| **CO1** | | Students will be able to remember and understand the concept of Investment and financial markets | |
| **CO2** | | Students will be able to understand the fundamental analysis, economic analysis and industry analysis | |
| **CO3** | | Students will be able to extend their learning on the company analysis and applied valuation techniques | |
| **CO4** | | Students will be able to analysis the risk and return of the company by using the CAPM | |
| **CO5** | | Students will be able to evaluate the various model under portfolio framework. | |
| **Textbooks** | | | |
| 1 | Reily and Brown (2007); “Investment Analysis and Portfolio Management”, Thomson South Western, 8th Edition, First Indian Reprint | | |
| 2 | Ranganatham and Madhumathi (2005); “Investment Analysis and Portfolio Management”, Pearson Education, First Edition. | | |
| 3 | Fischer, E Donald and Jordan, J Ronald (2005); “Security Analysis and Portfolio Management”, Prentice Hall of India Private Ltd., 6th Edition | | |
| 4 | Bodie, Kane, Marcus and Mohanty (2009); “Investments”, Tata-McGraw Hill Publishing Company Limited, 8th Edition. | | |
| **Reference Books** | | | |
| 1 | PunithavathyPandian, (2007); “Security Analysis and Portfolio Management”, Vikas Publishing House Private Limited, Fifth Reprint Edition. | | |
| 2 | Chandra, Prasanna (2008), “Investment Analysis and Portfolio Management”, Tata McGraw Hill Publishing Limited, 3rd Edition. | | |
| **Web Resources** | | | |
| 1 | <https://old.amu.ac.in/emp/studym/99993840.pdf> | | |
| 2 | <https://www.acecollege.in/CITS_Upload/Downloads/Books/1078_File.pdf> | | |
| 3 | <https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf> | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER - VI**

**Professional Competency Skill   
General Awareness For Competitive Examination**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** | |
|  | | | **2** |  |  |  | **2** | **2** | **25** | **75** | **100** | |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. | | | | | | | | | | | |
| **LO2** | To build experiences for students as they grow into lifelong learners. | | | | | | | | | | | |
| **LO3** | To know the basic concepts of various discipline | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **UNIT** | **Details** | | | | | | | | | | | **No. of Hours** |
| I | **Indian Polity**  Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG. | | | | | | | | | | | **6** |
| II | **Geography**  Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution. | | | | | | | | | | | **6** |
| III | **Economy**  National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets. | | | | | | | | | | | **6** |
| IV | **History**  Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India. | | | | | | | | | | | **6** |
| V | **Environment and Ecology**  Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation | | | | | | | | | | | **6** |
|  | **TOTAL** | | | | | | | | | | | **30** |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | | Develop board knowledge of the different components in polity | | | | | | | | | | |
| **CO2** | | Understand the Geographical features across countries and in India | | | | | | | | | | |
| **CO3** | | Acquire knowledge on the aspects of Indian Economy | | | | | | | | | | |
| **CO4** | | Understand the significance of India’s Freedom Struggle | | | | | | | | | | |
| **CO5** | | Gain knowledge on Ecology and Environment | | | | | | | | | | |

| **Textbooks** | | |
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| 1 | | Class XI and XII NCERT Geography |
| 2 | | History – Old NCERT’S Class XI and XII |
| **Reference Books** | | |
| 1 | M. Laxmi Kant (2019), Indian polity, McGraw- Hill | |
| 2 | Ramesh Singh (2022), Indian Economy, McGraw - Hill | |
| 3 | G.C Leong, Physical and Human Geography, Oxford University Press | |
| 4 | MajidHussain- India Map Entries in Geography, GK Publications Pvt, Ltd. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | https://www.freebookkeepingaccounting.com/using-excel-in-accounts | |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | |
| 3 | https://www.youtube.com/watch?v=Nv\_Nnw01FaU | |

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