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| **B.COM., BANKING & FINANCE** |
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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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**PROGRAMME OBJECTIVE: B.COM., BANKING AND FINANCE**

This 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 Banking and Finance Programme aim to make the students

* Replicate the concepts, principles and theories in the field of Commerce, Accounting, Finance, Law and Taxation which promote the growth of their professional career and entrepreneurship.
* Integrate knowledge and skills among students with an assurance for banking related career opportunities, insurance and allied financial sectors.

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| **TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME** | |
| **Programme:** | **B.COM., BANKING AND FINANCE** |
| **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 |

**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 | |

**Highlights of the Revamped Curriculum**:

1. 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.
2. The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
3. The General Studies and Statistics 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.
4. The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
5. The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
6. 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.
7. 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.
8. 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 DBMS and Computer software for Analytics.

**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 abstract Statistics and simulating mathematical concepts to real world. | * Instil 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 Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects |
| * Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc. |
| * Entrepreneurial skill training will provide an opportunity for independent livelihood * Generates self – employment * Create small scale entrepreneurs * Training to girls leads to women empowerment |
| * Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools |
| III, IV, V & VI | Elective papers-  An open choice of topics categorized under Generic and Discipline Centric | * 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 * Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background * Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors |
| IV | DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research | * Exposure to industry moulds students into solution providers * Generates Industry ready graduates * Employment opportunities enhanced |
| II year Vacation activity | Internship / Industrial Training | * Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens. |
| V Semester | Project with Viva – voce | * Self-learning is enhanced * Application of the concept to real situation is conceived resulting in tangible outcome |
| VI Semester | Introduction of  Professional Competency component | * Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; * ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc. |
| Extra Credits:  For Advanced Learners / Honors degree | | * To cater to the needs of peer learners / research aspirants |

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| **Skills acquired from the Courses** | Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill |

**B.COM., BANKING AND FINANCE**

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| --- | --- | --- | --- | --- |
| **Part** | **Course**  **Code** | **Title of the Course** | **Credits** | **Hours** |
| **FIRSTYEAR** | | | | |
| **FIRSTSEMESTER** | | | | |
| 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 Communication | **3** | **4** |
|  | Elective I - Indian Economic Development |
|  | Elective I – Business Economics |
| 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-**Banking Law and Practice** | **5** | **5** |
| Part III |  | Elective II – Business Mathematics and Statistics | **3** | **4** |
|  | Elective II – Insurance and Risk Management |
|  | Elective II – Business Environment |
| Part IV |  | Skill Enhance Course SEC – 2 | **2** | **2** |
|  | Skill Enhancement Course – SEC 3 | **2** | **2** |
|  |  | **TOTAL** | **23** | **30** |
| **SECONDYEAR** | | | | |
| **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 **- Business Law** | **5** | **5** |

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| --- | --- | --- | --- | --- |
| Part III |  | Elective III –E-Banking | 3  **3**  **3** | 4  **4** |
|  | Elective III –International Trade |
|  | Elective III – Financial Services |
| Part IV |  | Skill Enhance Course SEC – 4 | **1** | **1** |
|  | Skill Enhancement Course – SEC 5 | **2** | **2** |
|  | Ability Enhancement Course (AECC 3) (Soft  Skill) | **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** | **58** | **5** |
| Part III |  | Core Paper VIII –**Principles of Marketing** | **5** | **5** |
| Part III |  | Elective IV– Financial Derivatives | **3** | **3** |
|  | Elective IV– Rural Banking |
|  | Elective IV- Business Legislations |
| Part IV |  | Skill Enhance Course SEC – 6 | **2** | **2** |
|  | Skill Enhancement Course – SEC 7 | **2** | **2** |
|  | Environmental Studies (EVS) | **2** | **1** |
|  |  | **TOTAL** | **25** | **30** |
| **THIRDYEAR** | | | | |
| **FIFTH SEMESTER** | | | | |
| Part III |  | Core Paper IX – **Cost Accounting - I** | **4** | **5** |
| Part III |  | Core Paper X –**Company Law** | **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 - Financial Management /2/2 Fundamentals of Investments | **3** | **4** |
|  | Discipline Specific Elective 3/4 –Financial Reporting and Analysis / 4/4 Financial Markets | **3** | **4** |
| Part IV |  | Value Education | **2** | **2** |
|  |  | Summer Internship / Industrial Training | **2** | **-** |
|  |  | **TOTAL** | **26** | **30** |

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| --- | --- | --- | --- | --- |
| **SIXTH SEMESTER** | | | | |
| Part III |  | Core Paper XIII – **Costing 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 Risk Management / 6/6Computer  Application in Business | **3** | **5** |
|  | Discipline Specific Elective 7/8-International Banking & FOREX Management / 8/8 Spreadsheet for Business | **3** | **5** |
| Part IV |  | Professional Competency Skill Enhancement Course SE - 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 Communication

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | **External** | | | **Total** |
|  | | | **4** |  |  |  | **3** | **4** | **25** | **75** | | | **100** |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | To enable the students to know about the principles, objectives and importance of communication in commerce and trade. | | | | | | | | | | | | |
| **LO2** | To develop the students to understand about trade enquiries | | | | | | | | | | | | |
| **LO3** | To make the students aware about various types of business correspondence. | | | | | | | | | | | | |
| **LO4** | To develop the students to write business reports. | | | | | | | | | | | | |
| **LO5** | To enable the learners to update with various types of interview | | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | | |
| I | **Introduction to Business Communication**  Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout | | | | | | | | | | **12** | | |
| II | **Trade Enquiries**  Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters | | | | | | | | | | **12** | | |
| III | **Banking Correspondence**  Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence | | | | | | | | | | **12** | | |
| IV | **Secretarial Correspondence**  Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing | | | | | | | | | | **12** | | |
| V | | **Application Letters**  Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech | | | | | | | | | | **12** | |
|  | | **TOTAL** | | | | | | | | | | **60** | |

|  |  |
| --- | --- |
| **Course Outcomes** | |
| **CO1** | Acquire the basic concept of business communication. |
| **CO2** | Exposed to effective business letter |
| **CO3** | Paraphrase the concept of various correspondences. |
| **CO4** | Prepare Secretarial Correspondence like agenda, minutes and various business reports. |
| **CO5** | Acquire the skill of preparing an effective resume |
| **Textbooks** | |
| **1** | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi. |
| **2** | Gupta and Jain, Business Communication,Sahityabahvan publication, New Delhi. |
| **3** | K.P.Singha, Business Communication, Taxmann, New Delhi. |
| **4** | R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi. |
| **5** | M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. |

|  |  |
| --- | --- |
| **Reference Books** | |
| **1** | V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi. |
| **2** | RithikaMotwani, Business communication, Taxmann, New Delhi. |
| **3** | Shirley Taylor, Communication for Business-Pearson Publications-New Delhi. |
| **4** | Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- New Delhi. |
| **5** | Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| **1** | <https://accountingseekho.com/> |
| **2** | <https://www.testpreptraining.com/business-communications-practice-exam-questions> |
| **3** | <https://bachelors.online.nmims.edu/degree-programs> |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 |
| **CO3** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 15 | 15 | 15 | 10 | 10 | 10 | 11 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 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**  Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure. | | | | | | | | | **12** | |
| II | **Economic Development**  Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development | | | | | | | | | **12** | |
| III | **National Income**  Meaning, Importance, National Product-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, Mc.Graw Hill, Noida. | | | | | | | | | | |
| 4 | NitinSinghania, Indian Economy, Mc.Graw 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, Mc.Graw Hill, Noida. | | | | | | | | | | |
| 4 | Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi. | | | | | | | | | | |
| 5 | Todaro, Micheal P : 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 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: - 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 – 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 | **Product Pricing**  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 Priyanks Tindal, 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 – 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: 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**

First YEAR – SEMESTER – II

Elective II –**Business Mathematics & Statistics**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To impart knowledge on the basics of ratio, proportion, indices and proportions | | | | | | | | | | |
| **LO2** | To learn about simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | | | |
| **LO3** | To familiarise with the measures of central tendency | | | | | | | | | | |
| **LO4** | To conceptualise with correlation co-efficient | | | | | | | | | | |
| **LO5** | To gain knowledge on time series analysis | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Ratio**  Ratio, Proportion and Variations, Indices and Logarithms. | | | | | | | | | **12** | |
| II | **Interest and Annuity**  Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.  Annuity - Meaning - Types of Annuity Applications. | | | | | | | | | **12** | |
| III | **Business Statistics Measures of Central Tendency**  Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient. | | | | | | | | | **12** | |
| IV | **Correlation and Regression**  Correlation - Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients. | | | | | | | | | **12** | |
| V | **Time Series Analysis and Index Numbers**  Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Learn the basics of ratio, proportion, indices and logarithm | | | | | | | | | | |
| **CO2** | Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | | | |
| **CO3** | Determine the various measures of central tendency | | | | | | | | | | |
| **CO4** | Calculate the correlation and regression co-efficient. | | | | | | | | | | |
| **CO5** | Assess problems on time series analysis | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai | | | | | | | | | | |
| 2 | Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida | | | | | | | | | | |
| 3 | A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune | | | | | | | | | | |
| 4 | Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra | | | | | | | | | | |
| 5 | P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida | | | | | | | | | | |
| 2 | Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York | | | | | | | | | | |
| 3 | Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover | | | | | | | | | | |
| 4 | Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi | | | | | | | | | | |
| 5 | R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.britannica.com/biography/Henry-Briggs> | | | | | | | | | | |
| 2 | <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/> | | | | | | | | | | |
| 3 | <https://www.expressanalytics.com/blog/time-series-analysis/> | | | | | | | | | | |

**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**

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 - **Business Environment**

| **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 nexus between environment and business. | | | | | | | | | | |
| **LO2** | To know the Political Environment in which the businesses operate. | | | | | | | | | | |
| **LO3** | To gain an insight into Social and Cultural Environment. | | | | | | | | | | |
| **LO4** | To familiarize the concepts of an Economic Environment. | | | | | | | | | | |
| **LO5** | To learn the trends in Global Environment / Technological Environment | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **An Introduction**  The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions. | | | | | | | | | **12** | |
| II | **Political Environment**  Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. | | | | | | | | | **12** | |
| III | **Social and Cultural Environment**  Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business. | | | | | | | | | **12** | |
| IV | **Economic Environment**  Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions. | | | | | | | | | **12** | |
| V | **Technological Environment**  Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Remember the nexus between environment and business. | | | | | | | | | | |
| **CO2** | Apply the knowledge of Political Environment in which the businesses operate. | | | | | | | | | | |
| **CO3** | Analyze the various aspects of Social and Cultural Environment. | | | | | | | | | | |
| **CO4** | Evaluate the parameters in Economic Environment. | | | | | | | | | | |
| **CO5** | Create a conducive Technological Environment for business to operate globally. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi | | | | | | | | | | |
| 2 | Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai | | | | | | | | | | |
| 3. | Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP. | | | | | | | | | | |
| 4. | Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai | | | | | | | | | | |
| 5. | Rosy Joshi, SangamKapoor&PriyaMahajan, Business Environment, Kalyani Publications, New Delhi | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1. | Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi | | | | | | | | | | |
| 2. | Shaikhsaleem, Business Environment, Pearson, New Delhi | | | | | | | | | | |
| 3. | S. Sankaran, Business Environment, Margham Publications, Chennai | | | | | | | | | | |
| 4. | NamithaGopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai | | | | | | | | | | |
| 5. | Ian Worthington, Chris Britton, Ed Thompson, The Business Environment,  F T Prentice Hall, New Jersey | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | [www.mbaofficial.com](http://www.mbaofficial.com/) | | | | | | | | | | |
| 2 | [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com) | | | | | | | | | | |
| 3 | [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk) | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

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: 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**

second YEAR – SEMESTER – III

Elective III - E-Banking

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | |
| LO1 | Toprovide students with the foundation of digital banking concepts | | | | | | | | | |
| LO2 | To provide conceptual knowledge of online banking mechanism | | | | | | | | | |
| LO3 | To provide students with up to date information about payment, clearing and settlement systems in banking industry | | | | | | | | | |
| LO4 | To familiarise students about the risk associated with e-banking and relevance of banking solutions | | | | | | | | | |
| LO5 | To expose students to the digital authentication techniques in the digital era | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | |

|  |  |  |
| --- | --- | --- |
| **UNIT** | **Contents** | **No. of Hours** |
| I | **Electronic Banking**  Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -truncated cheque and Electronic cheque -Models for E-banking-complete centralized solution-features-CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking. | 12 |
| II | **Online Banking**  Introduction –concept and meaning-the electronic delivery channels-need for computerization-Automatic Teller Machine(ATM) at home –Electronic Fund Transfer(EFT)-uses –computerization in clearing houses-Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT. | 12 |
| III | **Updating Bank Saving Accounts**  Computer bank branches-Financial Transaction Terminals-(FTT)-E-ChequeMagneticInkCharacter Recognition (MICR) and Cheques -E-Banking in India Procedure-Programmes-Components-How to go on net for Online Banking-advantages Limitations. | 12 |
| IV | **E-Banking Security**  Introduction need for security –Security concepts-Privacy –Survey. Findings on security-Attack-Cybercrimes-Reasons for Privacy-Tampering-Encryption –Meaning The encryption process-may appear as follows -Cryptogram-Cryptanalyst Cryptography-Types of Cipher systems –Code Systems-Cryptography-Cipher-Decipher Jumbling-Asymmetric-Crypto System-Data Encryption Standard (DES). | 12 |
| V | **E-Builder Solutions**  Digital certificate-Digital Signature &Electronic Signature-E-Security solutions—solutions providers-E-locking technique-E-locking services-Netscape security solutions-Pry Zone -E-software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-Inc –security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET).TEXT BOOK C.S. Rayudu, E-Business, Himalaya Publishing House. | 12 |
|  | **Total** | **60** |
| **Course Outcomes** | | |
| **CO1** | Describe fundamental concepts of e-banking, compare and contrast traditional and e-banking | |
| **CO2** | Demonstrate online banking techniques | |
| **CO3** | Illustrate clearing and settlement mechanism in real time | |

|  |  |
| --- | --- |
| **CO4** | Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce |
| **CO5** | Develop insights in to banking security solutions |
| **Textbooks** | |
|  | Digital Banking, Indian Institute of Banking and Finance, Taxmann |
|  | Agarwal, O.P, Modern banking of India, Himalaya publisher, Mumbai |
|  | [Bishnupriya Mishra](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Bishnupriya+Mishra&search-alias=stripbooks), [R K Uppal](https://www.amazon.in/s/ref=dp_byline_sr_book_2?ie=UTF8&field-author=R+K+Uppal&search-alias=stripbooks) , Modern Banking in India: Dimensions & Risks, *New* Century Publications, New D*elhi* |
|  | Chris Skinner, Digital Bank Strategies to Launch or become a DigitalBank,  Marshall Cavendish International (Asia)Private The Limited, Singapore |
|  | LohnaSarika R, Digital Banking and Cyber Security, New Century Publications, New Delhi |
| Reference Books | |
|  | Singh Jaspal, Digital Payments in India: Background, Trends and Opportunities, New Century Publications, New Delhi |
|  | Rao K. Srinivasa, Changing Dimensions of Banking in India, Notion Press, Chennai |
|  | BhushanDewan, E-Commerce, S.Chand Limited, New Delhi |
|  | Roger Hunt& John Shelly, Computers and Common sense, Prentice-Hall,1979 |
|  | C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai |
| Web Resources | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073> |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020> |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003> |

Mapping with Programme Outcomes   
and Programme Specific Outcomes

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO 7** | **PO 8** | **PSO 1** | **PSO 2** | **PSO 3** |
| 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 | 3 | 2 | 2 | 3 | 3 | 3 | 3 |
| Total | 15 | 13 | 14 | 14 | 14 | 13 | 13 | 13 | 15 | 14 | 14 |
| Average | 3 | 2.6 | 2.8 | 2.8 | 2.8 | 2.6 | 2.6 | 2.6 | 3 | 2.8 | 2.8 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

Elective III - International Trade

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
|  | | **4** |  |  |  | **3** | **4** | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To enable students familiarise with the basics of International Trade. | | | | | | | | | | |
| **LO2** | To know the various theories of international trade. | | | | | | | | | | |
| **LO3** | To impart knowledge about balance of trades and exchange rates. | | | | | | | | | | |
| **LO4** | To gain knowledge about international institutions. | | | | | | | | | | |
| **LO5** | To gain insights on World Trade Organisation | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context | | | | | | | | | | 12 |
| II | Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserizing growth theory. | | | | | | | | | | 12 |
| III | Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism.  Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT. | | | | | | | | | | 12 |
| IV | International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending  Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD. | | | | | | | | | | 12 |
| V | World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS. | | | | | | | | | | 12 |
|  | **TOTAL** | | | | | | | | | | **60** |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Distinguish between the concept of internal and international trade. | | | | | | | | | | |
| **CO2** | Define the various theories of international trade. | | | | | | | | | | |
| **CO3** | Examine the balance of trade and exchange rates | | | | | | | | | | |
| **CO4** | Appraise the role of IMF and IBRD. | | | | | | | | | | |
| **CO5** | Define the workings of WTO and with special reference to India. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04. | | | | | | | | | | |
| 2 | Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -  Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92. | | | | | | | | | | |
| 3 | Robert J.Carbaugh, International Economics - Thomson Information Publishing Group -  Wadsworth Publishing Company -California. | | | | | | | | | | |
| 4 | H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14. | | | | | | | | | | |
| 5 | BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai | | | | | | | | | | |
| 2 | Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai | | | | | | | | | | |
| 3 | PunamAgarwal And JatinderKaur, International Business, Kalyani Publications, New Delhi | | | | | | | | | | |
| 4 | S Sankaran , International Trade, Margham Publication, Chennai | | | | | | | | | | |
| 5 | C B Gupta, International Business, S Chand Publishing, New Delhi | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/ | | | | | | | | | | |
| 2 | https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644 | | | | | | | | | | |
| 3 | https://www.wto.org/english/thewto\_e/countries\_e/india\_e.htm | | | | | | | | | | |

**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

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To impart knowledge on the role and function of the Indian financial system. | | | | | | | | | | | |
| **LO2** | To enrich their knowledge on key areas relating to management of financial products and services | | | | | | | | | | | |
| **LO3** | To familiarize students about Venture Capital, Leasing. | | | | | | | | | | | |
| **LO4** | To make them understand the Credit Rating system. | | | | | | | | | | | |
| **LO5** | To provide insights into mutual funds and the operation of NSDL and CSDL. | | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Financial System**  Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms. | | | | | | | | | | **12** | |
| II | **Introduction to Financial Services**  Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. | | | | | | | | | | **12** | |
| III | **Venture Capital and Leasing**  Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing. | | | | | | | | | | **12** | |
| IV | **Credit Rating**  Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context. | | | | | | | | | | **12** | |
| V | | **Mutual Funds**  Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL. | | | | | | | | | **12** | |
|  | | **TOTAL** | | | | | | | | | **60** | |

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| --- | --- | --- |
| **CO** | | **Course Outcomes** |
| **CO1** | | Summarise the role and function of the financial system |
| **CO2** | | Gain practical knowledge on key areas relating to management of financial products and services |
| **CO3** | | Familiarize students about Venture Capital, Leasing. |
| **CO4** | | Infer the importance of the Credit Rating system. |
| **CO5** | | Understand various types of Mutual funds schemes and the roles of NSDL and CSDL. |
| **Textbooks** | | |
| 1 | Gurusamy.S, Financial Services, Tata McGraw Hill, Noida. | |
| 2 | C. Rama Gopal, Financial Services, Vikas Publishing house, Noida. | |
| 3 | M.Y.Khan, Financial Services, Tata McGraw Hill, Noida. | |
| 4 | E.Dharmaraj, Financial Services,S.Chand, New Delhi. | |
| **Reference Books** | | |
| 1 | Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States. | |
| 2 | Perry Stinson, Bank management and Financial Services,Clanrye International, USA. | |
| 3 | E.Gordon and K.Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai. | |
| 4 | B. Santhanam, Financial Services, Margham Publications, Chennai. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |

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| --- | --- |
| **Web Resources** | |
| 1 | <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html> |
| 2 | <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/> |
| 3 | <https://scripbox.com/mf/what-is-mutual-fund/> |

**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 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 3 | 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 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 13 | 13 | 12 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.6 | 2.6 | 2.4 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

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 | | | | | | | | | | |

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| --- | --- |
| 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 - Financial Derivatives

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

|  |  |
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| **Learning Objectives** | |
| LO1 | To teach the basics of derivatives, types and risk in derivatives |
| LO2 | To provide conceptual knowledge of the basic operational mechanisms in futures contract |
| LO3 | Enrich students with various strategies in options trading and approaches available for trading options. |
| LO4 | To provide an overview of different types of swaps traded by investor and institution |
| LO5 | To familiarize students with the evolution of derivatives markets and regulatory framework for trading in derivative market |

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| **Prerequisites: Should have studied Commerce in XII Std.** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | **Introduction**  Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps –Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives. | 9 |
| II | **Futures Contract**  Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging using Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices. | 9 |
| III | **Options**  Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options –Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts. | 9 |
| IV | **SWAPS**  Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary– Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs –Credit Risk. | 9 |
| V | **Derivatives in India**  Evolution of Derivatives Market in India – Regulations - framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives. | 9 |
|  | **Total** | **45** |

|  |  |
| --- | --- |
| **Course Outcomes** | |
| **CO1** | Examine various derivative products such as futures, options, and swaps |
| **CO2** | Critically analyse and differentiate various futures contract |
| **CO3** | Analyze the value of options using option pricing models. |
| **CO4** | Compare and contrast various types of swaps |
| **CO5** | Describe the evolution of derivatives Market |
| **Textbooks** | |
|  | Parameshwaran, Financial Derivatives, Prentice Hall, New Delhi |
|  | SanjeevAggarwal, A Guide to Indian Capital Market, Bharat Publishing, New Delhi |
|  | PunithavatiPandian, Security Analysis and Portfolio Management, Vikas Publishing House, Mumbai |
|  | D.C.Patwari, Options and Futures – An Indian Perspective, Jaico Publishing House, Kolkata |
|  | John.C.Hull, Options, Futures and other Derivative Securities, PHI Learning, 9th Edition, 2012, New Delhi |
| Reference Books | |
|  | Keith Redhead, Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs,– PHI Learning, 2011, New Delhi |
|  | Stulz, Risk Management and Derivaties, Cengage Learning, 2nd Edition, 2011, Noida |
|  | JayanthRamaVarma, Derivaties and Risk Management, 2nd Edition, 2011,McGraw Hill Education, Noida |
|  | David Dubofsky, Option and Financial Futures, Valuation and Uses, McGraw Hill InternationalEdition. |
|  | S.L.Gupta, Financial Derivaties- Theory, Concepts and Practice, Prentice Hall Of India, 2011. |
| Web Resources | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmw028> |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_rfs_15.3.927> |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmp020> |

Mapping with Programme Outcomes   
and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

second YEAR – SEMESTER – IV

Elective IV - Rural Banking

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

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| LO1 | To provide students an in-depth knowledge about rural banking | |
| LO2 | To create awareness about different schemes of the Government of India for setting up new enterprise | |
| LO3 | To enrich students with the different sources of rural credit | |
| LO4 | To comprehend the structure of credit planning | |
| LO5 | To familiarise students about the institutional support for rural development | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | Concept of rural banking – Need for rural banking – priority sector lending: terms & condition. | 9 |
| II | PMEGP (Prime Minister Employment Generation Programme) –Start up India Stand up India PM Mudra Yojana (PMMY) Digital India Mission. | 9 |
| III | Institutional sources of finance in rural areas: cooperative banks, commercial banks, regional rural banks – their Structure, policy, Functions, clientele, progress | 9 |
| IV | Credit planning at the gross root level: lead bank scheme, District credit plans and service area approach their bank features. | 9 |
| V | Institutions supporting rural development: Reserve Bank of India (RBI), National bank for Agriculture & Rural Development (NABARD), District Industries Centre (DIC) Khadi& Village Industries Commission (KVIC) and Voluntary Organization – their role. | 9 |
|  | **Total** | **45** |
| **Course Outcomes** | | |
| **CO1** | Outline the concept of rural banking | |
| **CO2** | Explain the application of welfare schemes in present scenario | |
| **CO3** | Identify the existence of different source of finance in rural area | |
| **CO4** | Explain the concept of credit planning | |
| **CO5** | Examine the importance of institutional support in rural development. | |
| Textbooks | | |
|  | Dhingra IC, Rural banking in India, sultan Chand & sons, New Delhi. | |
|  | Bhat N.S., Aspects of Rural banking, Common wealth publishers, Delhi. | |
|  | Dr.S. Sankaran, Rural banking, Margham Publications, Chennai | |
|  | Basu.A.K, Fundamentals of Banking Theory and practices, Mukherjee & co., Kolkata. | |
|  | Ahmad, Rais, Rural Banking and Economic Development, Mittal Publications, New Delhi. | |
| Reference Books | | |
|  | Desai S.S.M, Rural banking in India, Himalaya publishing house, Bombay. | |
|  | Sandhu B.S., Banking & Rural Development, Deep & Deep Publications, New Delhi. | |
|  | G C Mandal, Role of banks in Rural development, Rajat Publications, New Delhi | |
|  | Tanan.M.C, Banking law and practices, Lexis Nexis, New York. | |
|  | Rural Banking, Indian Institute of Banking and Finance, MacMillan Publisher India Limited, 1st Edition 2012. | |
| Web Resources | | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191> | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147> | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057> | |

Mapping with Programme Outcomes   
and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

Elective IV - Business Legislations

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **3** |  |  |  | **3** | **3** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **C1** | To impart knowledge on the Factories Act, 1948 | | | | | | | | | | |
| **C2** | To provide insights on the Foreign Exchange Management Act, 1999 | | | | | | | | | | |
| **C3** | To inculcate knowledge about the Prevention of Money Laundering Act, 2002 | | | | | | | | | | |
| **C4** | To enable the students to learn about the Competition Act 2002 | | | | | | | | | | |
| **C5** | To familiarise the students about the existence of Intellectual Property Rights | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Factories Act 1948  Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures. | | | | | | | | | **9** | |
| II | **Foreign Exchange Management Act, 1999**  Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance. | | | | | | | | | **9** | |
| III | **Prevention of Money Laundering Act, 2002**  Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures. | | | | | | | | | **9** | |
| IV | **Competition Act, 2002**  Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution. | | | | | | | | | **9** | |
| V | **Intellectual Property Rights**  Intellectual property rights (IPR) – An Introduction - Kinds  of Intellectual Property Rights - Patent, Copyright, Trade Mark,  Design, Geographical Indication, Plant Varieties and Layout Design  Genetic Resources and Traditional Knowledge – Trade Secret - IPR  inIndia: Genesis and development. | | | | | | | | | **9** | |
|  | TOTAL | | | | | | | | | **45** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Acquire knowledge on Factories Act, 1948 | | | | | | | | | | |
| **CO2** | Analyse the role of Foreign Exchange Management Act, 1999 | | | | | | | | | | |
| **CO3** | Understand the practical implications of Prevention of Money Laundering Act, 2002 | | | | | | | | | | |
| **CO4** | Evaluate the importance of Competition Act, 2002 | | | | | | | | | | |
| **CO5** | Gain knowledge on Intelligence Property Rights | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | AkhilleshwarPathak, Legal aspects of business, McGraw Hill Education, Noida | | | | | | | | | | |
| 2 | R.S.N. Pillai&Bagavathi, Legal aspects of business, S.Chand, New Delhi | | | | | | | | | | |
| 3 | RashmiAggarwal, RajinderKaur, Legal aspects of business, Pearson Education Limited, New Delhi | | | | | | | | | | |
| 4 | P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Ravinder Kumar, Legal aspects of business, Cengage Learning, Nioda | | | | | | | | | | |
| 2 | Shawn Kopel, Guide to business law, Oxford University Press, England | | | | | | | | | | |
| 3 | M.C. Kuchhal, VivekKuchhal, Business Law, S Chand Publishers, New Delhi | | | | | | | | | | |
| 4 | C.L. Bansal. Business law, Taxmann, New Delhi | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf> | | | | | | | | | | |
| 2 | <https://legislative.gov.in/sites/default/files/A1999-42_0.pdf> | | | | | | | | | | |
| 3 | <https://stfrancislaw.com/blog/intellectual-property-rights/> | | | | | | | | | | |

**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 | 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 |

THIRD YEAR – SEMESTER - V

**Core – IX: Cost Accounting - I**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **4** | **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 Accounting**  Definition-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 Costing**  Preparation 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 Costing**  Overheads – 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** |  |  |  | **4** | **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** |  |  |  | **4** | **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** |  |  |  | **4** | **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 - Financial Management

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | | **4** |  |  |  | **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 Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – 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 - 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 on EPS. | 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) – Net Terminal Value - 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 – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle -  Management of Current Assets: Inventories, Accounts Receivables and Cash. | 12 |
|  | | **TOTAL** | 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 dividendpay-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, MC Graw 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 Mc.Graw Hill, NewDelhi. | | |
| 2 | 1. I.M.Pandey, Financial Management, VikasPublishing, 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 – V

Discipline Specific Elective 2 / 2 - Fundamentals of Investments

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| LO1 | To familiarize the students with different investment alternatives. | |
| LO2 | The teach students about the valuation of different types of securities | |
| LO3 | To enrich students with the knowledge of different approaches to equity analysis. | |
| LO4 | To provide an insight into various dimension of portfolio management so as to evaluate the risks involved in investing in security and portfolio. | |
| LO5 | To help students to know the role of regulatory authority in investor protection | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | The Investment Environment : The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security Market indices, sources of financial | 12 |
| II | Fixed Income Securities: Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating. | 12 |
| III | Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Dividend capitalisation models, and price-earnings multiple approach to equity valuation. | 12 |
| IV | Portfolio Analysis and Financial Derivatives : Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India | 12 |
| V | Investor Protection  Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors’ awareness and activism | 12 |
|  | **Total** | **60** |
| **Course Outcomes** | | |
| **CO1** | Explain the different types of investment and working of security market | |
| **CO2** | Illustrate the valuation of different types of bonds | |
| **CO3** | Identify the various techniques of investing into equities based on theoretical knowledge. | |
| **CO4** | Compute Return and Risk for security and portfolio | |
| **CO5** | Examine the investor protection measures by Securities and Exchange Board of India (SEBI) | |
| **Textbooks** | | |
|  | V K Bhalla, Fundamentals of Investment Management, S. Chand Publication, New Delhi. | |
|  | Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, New York | |
|  | R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi. | |
|  | Dr.Preeti Singh, Fundamentals of Investment, Himalaya Publishing House, Chennai | |
|  | C.P. Jones, Investments Analysis and Management, Wiley, 8th ed. New York | |
| Reference Books | | |
|  | Dr. R S Bharadwaj, MS BhaminiGarg, JSR Publishing House LLP, New Delhi. | |
|  | Mayo, An Introduction to Investment, Cengage Learning UGC | |
|  | Chandra. P, Fundamentals of Financial Management, McGraw Hill Education, Noida | |
|  | Rustagi. R.P, Fundamentals of Financial Management, Taxmann Publication Pvt. Ltd., New Delhi | |
|  | Investments, ZviBodie, Alex Kane, Alan Marcus and PitabaMohanty, McGraw Hill Education, New York | |
| Web Resources | | |
|  | <https://nlist.inflibnet.ac.in/search/Record/EBC693331> | |
|  | <https://nlist.inflibnet.ac.in/search/Record/EBC5520843> | |
|  | <https://nlist.inflibnet.ac.in/search/Record/EBC3339773> | |

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 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 |
| **CO 2** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 |
| **CO 3** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 |
| **CO 5** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |
| **Total** | 15 | 12 | 13 | 12 | 13 | 13 | 13 | 12 | 15 | 12 | 13 |
| **Average** | 3 | 2.4 | 2.6 | 2.4 | 2.6 | 2.6 | 2.6 | 2.4 | 3 | 2.4 | 2.6 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

Discipline Specific Elective 3 /4- Financial Reporting and Analysis

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Learning Objectives** | | | |
| LO1 | | To comprehend the application of accounting standards and familiarise with financial reporting framework | |
| LO2 | | To familiarise students with the accounting disclosures | |
| LO3 | | To provide an insight into the different techniques of financial statement analysis | |
| LO4 | | To provide practical exposure about financial statement analysis through case study approach. | |
| LO5 | | To enrich students with the knowledge of emerging trends in financial reporting | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | |
| **UNIT** | | **Contents** | **No. of Hours** |
| I | | ***Introduction***  Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements | 12 |
| II | | ***Disclosures***  Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website | 12 |
| III | | Analysis of Financial Statements – Techniques: Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis. | 12 |
| IV | | Analysis of Financial Statements – A Case Study : Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis | 12 |
| V | | Emerging Trends in Reporting : Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation Value Added Statement | 12 |
|  | | **Total** | **60** |
| **Course Outcomes** | | | |
| **CO1** | Describe the importance of financial reporting and financial statement analysis. | | |
| **CO2** | Identify major disclosures to be made in the annual report by the listed companies | | |
| **CO3** | Evaluate the financial statements of companies using different techniques | | |
| **CO4** | Analyze and interpret financial statements of companies using the case study method | | |
| **CO5** | Analyse the emerging trends in Integrated Reporting | | |
| **Textbooks** | | | |
|  | Bhattacharya, K Ashish. Corporate Financial Reporting and analysis. PHI learning, Delhi. | | |
|  | Gupta, Ambrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi. | | |
|  | Lal, Jawaha&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai. | | |
|  | Sapra, Ritu, Kaur, Kamaldeep&ChawlaKanika. Financial Reporting and Analysis. Wisdom Publications, Delhi. | | |
| **Reference Books** | | | |
|  | George J. Benstonet. Al, World Financial Reporting, Oxford University Press. | | |
|  | Gibson, C. H., Financial reporting and analysis. Nelson Education. | | |
|  | Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education | | |
|  | Websites /Journals as recommended in the class | | |
| **Web Resources** | | | |
|  | <https://nlist.inflibnet.ac.in/search/Record/9780203088159> | | |
|  | <https://nlist.inflibnet.ac.in/search/Record/978-3-8349-6952-1> | | |
|  | <https://nlist.inflibnet.ac.in/search/Record/978-1-4020-4974-3> | | |

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 | 2 | 3 | 3 | 2 | 3 | 3 | 2 |
| **CO 2** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO 3** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 |
| **CO 4** | 3 | 3 | 2 | 3 | 2 | 1 | 3 | 2 | 3 | 3 | 2 |
| **CO 5** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| **Total** | 15 | 12 | 13 | 12 | 12 | 11 | 13 | 11 | 15 | 15 | 10 |
| **Average** | 3 | 2.4 | 2.6 | 2.4 | 2.4 | 2.2 | 2.6 | 2.2 | 3 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

Discipline Specific Elective 4 /4 - Financial Markets

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To enable the students to understand the concept of financial markets and its role in India. | | | | | | | | | | | |
| **LO2** | To acquaint the students to gain an insight into the functioning of money market. | | | | | | | | | | | |
| **LO3** | To understand the functions of capital markets and the role of stock exchange. | | | | | | | | | | | |
| **LO4** | To introduce the students to derivatives market and its mechanics. | | | | | | | | | | | |
| **LO5** | To provide insights into the workings of global financial institutions. | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII** | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Financial Markets**  Functions of financial markets-Types of financial markets- Participants in financial markets Role of financial intermediaries-Financial innovation-Financial inclusion and inclusive growth. | | | | | | | | | | 12 | |
| II | **Money Market**  Functions of money market-Instruments of the money market-Call money-Bill of exchange Commercial bills-Treasury bills- Commercial paper-Interbank market-Federal funds Negotiable certificate of deposits- Banker’s acceptance-Repurchase agreements- Money market mutual funds- Features of a developed money market-Structure of Indian money market- Money market reforms in India since 1991. | | | | | | | | | | 12 | |
| III | **Capital Market**  Functions of capital market-Primary market-Instruments of the primary market- Secondary market-Functions- Instruments of the secondary market-Demutualisation of stock exchanges Trading mechanism of the stock exchanges- Liquidity products (margin trading, short sales, securities lending and borrowing)-Foreign institutional investment-Participatory notes (Pnotes)- Insider trading-Investor protection- Credit rating-Capital market institutions Depositories-Discount and Finance House of India-Stock Holding Corporation of India Securities Trading Corporation of India-SEBI-Functions and powers- Capital market reforms in India since 1991. | | | | | | | | | | 12 | |
| IV | **Derivatives Market**  Types of derivatives-Participants in the derivative markets-Uses of derivatives- Options Types of options-Uses of options-Platforms for options trade-Trading mechanics-Option premium-Profits and losses with options-Stock options and stock index options in India Futures- Types of futures (stock index futures-foreign currency futures-interest rate futures commodity futures)-Uses of futures-Market mechanics-Market participants- The clearing process- Stock futures and stock index futures in India-Difference between options and futures-Swaps-Interest rate swaps-Foreign currency swaps. | | | | | | | | | | 12 | |
| V | **Global Financial Markets**  Instruments- American Depository Receipts (ADR)-Global Depository Receipts (GDR)- Foreign Currency Convertible Bonds (FCCB)-External commercial borrowings-International  bonds-Eurobonds-Euro notes-Euro commercial papers-Eurodollars-Eurocurrency market Reasons for the growth-Features-Effects of the euro currency market. | | | | | | | | | | 12 | |
|  | **Total** | | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | Define the workings of financial markets and its role in India. | | | | | | | | | | | |
| **CO2** | Recollect the functioning and structure of money market. | | | | | | | | | | | |
| **CO3** | Analyse the functions of capital markets and the role of stock exchange. | | | | | | | | | | | |
| **CO4** | Explain the concept of derivatives market and understand its mechanics. | | | | | | | | | | | |
| **CO5** | Examine into the workings of global financial institutions. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
|  | | Gupta Shashi K., AggarwalNisha., Gupta Neeti,Financial Markets and Financial Services, Kalyani Publications, New Delhi | | | | | | | | | | |
|  | | Dr.PunithavathyPandian, Financial Services and Markets, Vikas Publishing, Noida | | | | | | | | | | |
|  | | Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd,2000, Mumbai | | | | | | | | | | |
|  | | Dr. L Natarajan, Financial Markets and Services, Margham Publications, Chennai. | | | | | | | | | | |
|  | | Keith Dickinson, Financial Markets Operations Management, Wiley, New York, | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
|  | | Anbarasu Joseph D, Boominathan VK., Mohan Man., Gnanaraj G, Sultan Chand publications, New Delhi. | | | | | | | | | | |
|  | | Marc Levinson, Financial Markets, The Economist in association with Profile Books Ltd, London | | | | | | | | | | |
|  | | Frank J Fabozzi, Financial Management and Instruments, Wiley, New York | | | | | | | | | | |
|  | | Michael W Brandi, Money, Banking, Financial Markets and Institutions, Cengage, New Delhi | | | | | | | | | | |
|  | | Meir Kohn, Financial Institutions and Markets, Oxford University Press | | | | | | | | | | |

|  |  |
| --- | --- |
| **Web Resources** | |
|  | www.rbi.org |
|  | www.sebi.org |
|  | www.nse.org |

Mapping with Programmes Outcomes   
and Programmes Specific Outcomes:

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **Total** | 15 | 10 | 10 | 10 | 10 | 12 | 12 | 10 | 15 | 10 | 10 |
| **Average** | 3 | 2 | 2 | 2 | 2 | 2.4 | 2.4 | 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** |  |  |  | **4** | **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 Standards**  An 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 Costing**  Definitions - 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** |  |  |  | **4** | **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 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 – VI

Discipline Specific Elective6 /6 - Computer Application in Business

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
|  | | | **1** | **2** | **2** |  | **3** | **5** | **25** | **75** | **100** | |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To apply various terminologies used in the operation of computer systems in a business environment. | | | | | | | | | | |
| **LO2** | | To Understand the basic concepts of a word processing package | | | | | | | | | | |
| **LO3** | | To apply the basic concepts of electronic spread sheet software in business. | | | | | | | | | | |
| **LO4** | | To Understand and apply the basic concepts of PowerPoint presentation. | | | | | | | | | | |
| **LO5** | | To generate electronic mail for communicating in an automated office for business environment. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | | **No. of Hours** |
| I | **Word Processing**  Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer. | | | | | | | | | | | **15** |
| II | **Mail Merge**  Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents. | | | | | | | | | | | **15** |
| III | **Preparing Presentations**  Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations. | | | | | | | | | | | **15** |
| IV | **Spreadsheet and its Business Applications**  Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts  and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions. | | | | | | | | | | | **15** |
| V | **Creating Business Spreadsheet**  Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution  and its Statistical Parameters, Correlation and Regression. | | | | | | | | | | | **15** |
|  | **TOTAL** | | | | | | | | | | | **90** |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **CO** | | **Course Outcomes** | | | | | | | | | | |
| **CO1** | | Recall various techniques of working in MS-WORD. | | | | | | | | | | |
| **CO2** | | Prepare appropriate business document. | | | | | | | | | | |
| **CO3** | | Create - Presentation for Seminars and Lecture. | | | | | | | | | | |
| **CO4** | | Understanding various tools used in MS-EXCEL. | | | | | | | | | | |
| **CO5** | | Apply Excel tools in various business areas of Finance, HR, Statistics. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | | [R Parameswaran](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22R+Parameswaran%22), Computer Application in Business - S. Chand Publishing,UP. | | | | | | | | | | |
| 2 | | Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications,UP. | | | | | | | | | | |
| 3 | | [MansiBansal](https://www.mahavirlawhouse.com/books/authors/mansi-bansal), [Sushil Kumar Sharma](https://www.mahavirlawhouse.com/books/authors/sushil-kumar-sharma), Computer Application in Business,Mumbai, Maharashtra. | | | | | | | | | | |
| 4 | | Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida. | | | | | | | | | | |
| 5 | | Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot  (Publishers) New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | | Gupta, Swati,Office Automation System, Lap Lambert Academic Publication. USA. | | | | | | | | | | |
| 2 | | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida. | | | | | | | | | | |

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| 3 | Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, CharulathaPublications, TamilNadu. |
| 4 | John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA. |
| 5 | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.youtube.com/watch?v=Nv_Nnw01FaU> |
| 2 | https://www.udemy.com/course/office-automation-certificate-course/ |
| 3 | https://guides.lib.umich.edu/ld.php?content\_id=11412285 |

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 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 10 | 13 | 10 | 13 | 10 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 3 | 2 | 2.6 | 2 | 2.6 | 2 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective 7– International Banking& FOREX Management

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

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| LO1 | To equip students with the knowledge of international banking. | |
| LO2 | To help students gain insights on foreign exchange market and exchange rate determination | |
| LO3 | To make students aware of the role of different financial institutions in international trade. | |
| LO4 | To provide an exposure to the students about the international sources of finance. | |
| LO5 | To equip students with the foreign exchange management concepts | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | **Introduction**  International Banking Vis-à-vis Domestic Banking–Foreign Trade Financing - International Financial Transactions: Lending and Borrowing across borders. | 15 |
| II | **Foreign Exchange Market**  Rate and Currency – Exchange rate determination under Fixed Exchange Rate and Floating - Exchange Rate regimes- Determination of Exchange Rates :Spot and Forward- Basic Exchange Arithmetic-Forward Cover and Hedging. | 15 |
| III | **International Financial Institutions**  Definition-Functions -World Bank-IMF-Asian Development Bank-International Financial Corporation - International Development Association. | 15 |
| IV | **Sources of Exchange**  Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External - Commercial Borrowings – Global Depository Receipts – Off shore Borrowings. | 15 |
| V | **Exchange Management**  Foreign Exchange Management – Composition of Foreign Exchange Reserves: Foreign - Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions. | 15 |
|  | **Total** | **75** |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Compare and contrast International banking and domestic. |
| **CO2** | Explain techniques that can be used to hedge risk in the foreign exchange market |
| **CO3** | Discuss the role that international financial institutions play in the global arena. |
| **CO4** | Examine the International Sources of Finance for the Firm |
| **CO5** | Describe the various currency arrangements a country may adopt |
| **Textbooks** | |
|  | A V Rajwade, H G Desai, Foreign Exchange International Finance Risk Management, Shroff Publisher, Mumbai |
|  | Mrs.MeenaPandey, International Banking and Forex Management, Himalaya Publishing House Pvt. Ltd., Kolkata |
|  | K. ArokiarajNeckolac, K Rajeswari, NihaAsif, International Banking &Forex Management, Himalaya Publishing House, Kolkata |
|  | Dr. P G Gopalakrishnan, Mrs. NandhiniJagannarayan, International banking and Finance, Himalaya Publishing House, Kolkata |
|  | Rupnarayan Bose, Fundamentals of International Banking, Trinity Press, New Delhi |
| **Reference Books** | |
|  | Michael Bruno, ed. Annual World Bank Conference on Development Economics. |
|  | MooradChodhry, An Introduction to Banking, Principles, Strategy and Risk Management, Second Edition, Wiley, New Dehi |
|  | Gurusamy,GlobalFinancialInstitutions,VijayNicoleImprints,Chennai,2015. |
|  | AmeyaPatil, International Banking and Finance, Nirali Publisher, New Delhi |
|  | Indian Institute of Bankers Introduction to Foreign Trade, Foreign Exchange Risk  Management, IIB |
| **Web Resources** | |
|  | [www.money.howstuffworks.com](http://www.money.howstuffworks.com) |
|  | [www.ibfed.org](http://www.ibfed.org) |
|  | [www.fdic.gov](http://www.fdic.gov) |

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 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 |
| CO 2 | 3 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | 3 | 2 | 2 |
| CO 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 2 |
| CO 4 | 3 | 3 | 2 | 3 | 2 | 1 | 2 | 1 | 3 | 2 | 2 |
| CO 5 | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| Total | 15 | 10 | 12 | 11 | 11 | 10 | 10 | 10 | 15 | 10 | 10 |
| Average | 3 | 2 | 2.4 | 2.2 | 2.2 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective 8 - Spreadsheet for Business

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | | **1** | **2** | **2** |  | **3** | **5** | **25** | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To introduce students to Excel as an important tool in business applications | | | | | | | | | |
| **LO2** | To familiarize them with the features and functions of a spread sheet. | | | | | | | | | |
| **LO3** | To understand the concepts of accounting, reporting and analysis using spread sheet. | | | | | | | | | |
| **LO4** | To Construct formulas, including the use of built-in functions, and relative and absolute reference | | | | | | | | | |
| **LO5** | To develop various applications using MS-Excel. | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Prerequisites: Should have studied Commerce in XII Std** | | | |
| **Unit** | **Contents** | | **No. of Hours** |
| I | **Introduction**  Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts;   Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping. | | **15** |
| II | **Financial, Logical and Text Functions Financial Functions**  Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value ( PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR,NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions. | | **15** |
| III | **Statistical Analysis**  Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis. | | **15** |
| IV | **Reference**  Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions. | | **15** |
| V | **Projects and Applications**  Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel. | | **15** |
|  | **TOTAL** | | **90** |
| **THEORY 20% & PROBLEMS 80%** | | | |
| **Course Outcomes** | | | |
| **CO1** | | Develop And Apply Fundamental Spread Sheet Skills. | |
| **CO2** | | Understanding Various Tools Used In Ms-Excel. | |
| **CO3** | | Knowledge On Various Statistical Tests In Ms-Excel. | |
| **CO4** | | Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions. | |
| **CO5** | | Develop Trending Application Using MS-Excel | |
| **Textbooks** | | | |
| 1 | | John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA. | |
| 2 | | Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore. | |
| 3 | | Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA. | |
| 4 | | Greg Harvey, Excel 2016 for Dummies, Chennai. | |
| **Reference Books** | | | |
| 1 | | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai. | |
| 2 | | Google Sheets Basics: Masato Takeda and others; TekuruInc, India. | |
| 3 | | HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai. | |
| 4 | | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida. | |
| **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> | |

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

**3 – Strong, 2- Medium, 1- Low**

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** | | | | | | | | | | |
| **C1** | To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. | | | | | | | | | |
| **C2** | To build experiences for students as they grow into lifelong learners. | | | | | | | | | |
| **C3** | 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** | | | |
| **CO** | | On completion of this course, students will | |
| **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** | |
| 1 | Class XI and XII NCERT Geography |
| 2 | History – Old NCERT’S Class XI and XII |
| **Reference Books** | |
| 1 | M. Laximikanth (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> |

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOME

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 14 | 14 | 14 | 15 | 14 | 15 | 15 |
| **AVERAGE** | 3.0 | 2.8 | 3.0 | 2.8 | 3.0 | 2.8 | 3.0 | 3.0 |

3 – Strong, 2- Medium, 1- Low