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| B.COM.,  **FOREIGN TRADE** |
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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:**

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

B.Com Foreign Trade is a program that deals with the import and export of goods and commodities. It is the study of various procedures and requirements for carrying out business efficiently across the borders. While pursuing B.Com in Foreign Trade, the students will get to know about the different laws and rules that govern the business in and out of the country. This course is divided into three years and focuses on the curriculum in import and export trade. Foreign trade is a lucrative profession as it is a combination of all the segments such as marketing, documentation, shipping and packaging, pricing, sourcing, costing, distribution, market research, export finance and foreign exchange. Students will understand the basic principles of international trade and prepare to lead a thriving career upon the completion of this course.

This course offers a global perspective and helps build a solid foundation and understanding of the factors affecting the global marketplace. Students are exposed to all the major concepts and terminology of international trade.

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| **TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME** | |
| **Programme:** | **B.COM FOREIGN TRADE** |
| **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**:

* Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
* The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising 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.
* 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.
* The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
* 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.
* The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
* Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
* State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest 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 – FOREIGN TRADE**

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| **Part** | **Course**  **Code** | **Title of the Course** | **Credits** | **Hours** |
| **FIRST SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper I –**Financial Accounting I** | **5** | **5** |
| Part III |  | Core Paper II - **Principles of Management** | **5** | **5** |
| Part III |  | Elective I - Indian Economic Development | **3** | **4** |
|  | Elective I – Business Economics |
|  | Elective I - Fundamentals of International Trade |
| Part IV |  | Skill Enhancement Course SEC – 1 | **2** | **2** |
|  | Foundation Course FC | **2** | **2** |
|  |  | **TOTAL** | **23** | **30** |
| **SECOND SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper III –**Financial Accounting II** | **5** | **5** |
| Part III |  | Core Paper IV-**Business Law** | **5** | **5** |
| Part III |  | Elective II - Business Mathematics and Statistics | **3** | **4** |
|  | Elective II – International Business Laws |
|  | Elective II - International Economics |
| 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 PaperV- **Corporate Accounting I** | **5** | **5** |
| Part III |  | Core PaperVI -Company Law | **5** | **5** |

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| Part IV |  | Elective III –E-Commerce | **3** | **4** |
|  | Elective III – International Business Environment |
|  | Elective III – Foreign Trade Procedures and Documentation |
| Part IV |  | Skill Enhance Course SEC – 4 | **1** | **1** |
|  | Skill Enhancement Course – SEC 5 | **2** | **2** |
|  | Environmental Studies | **-** | **1** |
|  |  | **TOTAL** | **22** | **30** |
| **FOURTH SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core PaperVII –**Corporate Accounting II** | **5** | **5** |
| Part III |  | Core PaperVIII – **Principles of Marketing** | **5** | **5** |
| Part III |  | Elective IV - International Marketing | **3** | **3** |
|  | Elective IV- Global Resources |
|  | Elective IV – Logistics and Supply Chain Management |
| 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 - **Banking Law and Practice** | **4** | **5** |
| Part III |  | Core Paper XI –**Income Tax Law and**  **Practice I** | **4** | **5** |
| Part III |  | Core Paper XII – Project Viva vove **Auditing and Corporate**  **Governance** | **4** | **5** |
| Part III |  | Discipline Specific Elective 1/2 -  International Business Strategy / 2/2-Management of Multinational Corporations | **3** | **4** |
|  | Discipline Specific Elective 3/4 - Financial Management / 4/4-Global Financial Markets and Institutions | **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 –**Cost Accounting - II** | **4** | **6** |
| Part III |  | Core Paper XIV-**Management Accounting** | **4** | **6** |
| Part III |  | Core Paper XV-**Income Tax Law and**  **Practice II** | **4** | **6** |
| Part III |  | Discipline Specific Elective ⅚- Indirect Taxation / 6/6 ComputerApplications in Business | **3** | **5** |
|  | Discipline Specific Elective 7/8- International Financial Management/ 8/8Spreadsheet for Business | **3** | **5** |
|  |  | General awareness for Competitive Examination | **2** | **2** |
| PartV |  | 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** |  |  |  | **4** | **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** |  |  |  | **4** | **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 – INDIAN ECONOMIC DEVELOPMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | Indian Economic Development | Elective I | 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 Effecting 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** | |
| **CO** | **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 |

**FIRST YEAR – SEMESTER – I**

**ELECTIVE I – BUSINESS ECONOMICS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | Business Economics | Elective I | 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 behavior | | | | | | | | | | | |
| **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** |
| **CO** | **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 Ecomnomics, 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 |

**FIRST YEAR – SEMESTER - I**

ELECTIVE I - **Fundamentals of International Trade**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | **Fundamentals of International Trade** | **Elective II** | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| C1 | To understand fundamentals of business operation internationally | | | | | | | | | | | |
| C2 | To enhance the understanding of various International trade agreements and its impact on the international trade | | | | | | | | | | | |
| C3 | To understand the evolution and the reason for economic grouping for international trade | | | | | | | | | | | |
| C4 | To Comprehend the strategic Operations of multinational firms | | | | | | | | | | | |
| C5 | To **recognise** various rights of innovative intellectual creations world wide | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Trade: Domestic Vs. International - Advantages of International Trade -International Business Environment (IBE) - Elements of IBE - Importance of understanding IBE - Trade in Services. | | | | | | | | | | 12 | |
| II | Free Trade Vs. Protection: Barriers to Trade - Tariff & Non-tariff barriers-GATT and WTO – Origin, objectives, structure and functions - GATS & TRIPS – UNCTAD - Objectives, structure and functions - GSP & GSTP. | | | | | | | | | | 12 | |
| III | International Economic Groupings: Stages and evolution - Regional Trading Agreements - Important economic groupings - EU, NAFTA, SAFTA, BIMSTEC, ASEAN - objectives and functions - Cartels: Its impact on World Trade | | | | | | | | | | 12 | |
| IV | Multinational Corporations (MNCs): Stages in Internationalization of a firm - Emergence, definition, characteristics & classification of MNCs -merits & demerits of MNCs - Regulation of MNCs - MNCs and International Trade. | | | | | | | | | | 12 | |
| V | Globalisation and Knowledge Economy: Concept of Intellectual Property -IPRs and - forms of IPRs: Patents, Trademarks, Copyrights, Designs& Geographical Indications - World Intellectual Property Organisation (WIPO) - Developments in India in the field of IPRs. | | | | | | | | | | 12 | |
|  | **Total** | | | | | | | | | | **60** | |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
|  | Able to acquire in depth knowledge of driving factors of international Business |
|  | Able to reason out practical implications of international agreements |
|  | Able to critically understand the economic grouping to accelerate social progress and cultural development among its member countries |
|  | Able to acquire Deep Insights into various market entry strategies followed by Global Organizations |
|  | Provide complete knowledge about functioning of IRP in Business |
| **Textbooks** | |
|  | K. Aswathappa, International Business, 5th Edition, Tata McGraw Hill, New Delhi |
|  | Charles W.I. Hill and Arun Kumar Jain, International Business, 6th edition, Tata McGraw Hill, New Delhi |
|  | V. K. Ahuja, Intellectual Property Rights in India, 2nd Edition, Publisher, LexisNexis |
|  | Arpitha Mukherjee, RupaChanda, Tanu M. Goyal, Trade in Services and Trade Agreements: Perspectives from India and the European Union, First edition, SAGE, India. |
|  | VyuptakeshSharan, International Business, 3rd Edition, Pearson Education in South Asia, New Delhi |
| **Reference Books** | |
|  | International Business, P. SubbaRao, Himalaya Publishing House, Mumbai. |
|  | Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi. |
|  | Francis Cherunilam, A Concise Text Book of International Trade, Himalaya Publishing House, Mumbai. |
|  | V. Neelamegam, International Trade, Vrinda Publications, New Delhi. |
|  | Michael R. Czinkota, Ilkka A. Ronkainen and Michael H. Moffet, International Business, 7 th Edition, Cengage Learning, New Delhi |
| **Web Resources** | |
|  | <https://nlist.inflibnet.ac.in/search/Record/EBC1772384> |
|  | <https://nlist.inflibnet.ac.in/search/Record/ocn316112334> |
|  | <https://nlist.inflibnet.ac.in/search/Record/EBC667584> |
|  | https://books.google.co.in/books/about/Multinational\_Corporations.html?id=F71bBzuVnYkC&redir\_esc=y |
|  | <https://nlist.inflibnet.ac.in/search/Record/EBC3054778> |

**Mapping with Programme Outcomes & Programme Specific Outcomes:**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Cos** | **POs** | | | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **1** | **2** | **3** |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **Total** | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **Average** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**FIRST YEAR – SEMESTER - II**

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

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Core – IV:** Business law

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**ELECTIVE II - 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 - **International Business Laws**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | **International Business Laws** | **Elective II** | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| C1 | To expose the students to the legal and regulatory framework and their implications concerning global business operations. | | | | | | | | | | | |
| C2 | To have a better understanding of the functioning and objectives of various world organizations and their Regulatory framework. | | | | | | | | | | | |
| C3 | To provide detailed sketch about Regulations and Treaties  relating to Licensing, Franchising, Joint ventures and trade marks | | | | | | | | | | | |
| C4 | To give a  complete overview  of regulatory framework and taxation. | | | | | | | | | | | |
| C5 | To give an insight into the Indian Laws and Regulations governing international transactions. | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Legal Framework of International Business - Nature and complexities; Code and common laws and their implications to business; International business contract – legal provisions; Payments terms; International sales agreements; Rights and duties of agents and distributors. | | | | | | | | | | 12 | |
| II | Regulatory Framework of WTO - Basic principles and charter of GATT/WTO; GATT/WTO provisions relating to preferential treatment of developing countries; Regional groupings, subsidies, technical standards, antidumping duties and other non-tariff barriers, custom valuation and dispute settlement; Implications of WTO to important sectors – GATS, TRIPs and TRIMs. | | | | | | | | | | 12 | |
| III | Regulations and Treaties Relating to - Licensing; Franchising; Join Ventures, Patents and trademarks; Technology transfer, Telecommunications. Frame work relating to Electronic Commerce. | | | | | | | | | | 12 | |
| IV | Regulatory Framework and Taxation - Electronic Commerce – Cross Border Transactions – On- line Financial Transfers – Legal Safeguards – International Business Taxation – Tax Laws – Multilateral and Bi-lateral treaties – Sharing of Tax revenues | | | | | | | | | | 12 | |
| V | Indian Laws and Regulations - Governing International Transactions: FEMA; Taxation of foreign income; Foreign investments; Setting up offices and branches abroad; Restrictions on trade in endangered species and other commodities. | | | | | | | | | | 12 | |
|  | Total | | | | | | | | | | **60** | |
| CO | Course Outcomes | | | | | | | | | | | |
|  | The students are exposed to the legal and regulatory framework and their implications concerning global business operations. | | | | | | | | | | | |
|  | The students gain a better understanding of the functioning and objectives of various world organizations and their Regulatory framework. | | | | | | | | | | | |
|  | They acquire a detailed overview about Regulations and Treaties  relating to Licensing, Franchising, Joint ventures and trade marks | | | | | | | | | | | |
|  | They are able to get complete overview  of regulatory framework and taxation. | | | | | | | | | | | |
|  | They gain an insight into the Indian Laws and Regulations governing international transactions. | | | | | | | | | | | |
| Textbooks | | | | | | | | | | | | |
|  | Manishapaliwal, Jyothipawar, international business law, niraliprakasahan, pune | | | | | | | | | | | |
|  | Niharikavij, international trade law, universal law publishing, delhi | | | | | | | | | | | |
|  | S r Myneni, nternational trade law, Allahabad law agency, Allahabad | | | | | | | | | | | |
|  | Motiwal OP, Awasthi HI, INTERNATIONAL TRADE – THE LAW AND PRACTICE, Bhowmik and Company, New Delhi. | | | | | | | | | | | |
|  | Kapoor ND, Commercial Law; Sultan Chand & Co., New Delhi. | | | | | | | | | | | |
| Reference Books | | | | | | | | | | | | |
|  | Daniels, John, Emest W. Ogram and Lee H. Redebungh, INTERNATIONAL BUSINESS, ENVIRONMENTS AND OPERATIONS. | | | | | | | | | | | |
|  | Saravanavel&Mohapatra, business and corporate law, Himalaya publishing house., Mumbai | | | | | | | | | | | |
|  | Lew, Julton D.M and Clive Stand brook (eds), INTERNATIONAL TRADE LAW AND PRACTICE, Euromoney Publications, London | | | | | | | | | | | |
|  | Schmothoff C.R: Export Trade, THE LAW AND PRACTICE OF INTERNATIONAL TRADE | | | | | | | | | | | |
| Web Resources | | | | | | | | | | | | |
|  | <https://www.elibrary.imf.org> | | | | | | | | | | | |
|  | <https://lawjournals.celnet.in> | | | | | | | | | | | |
|  | Htttps://www.researchgate.net | | | | | | | | | | | |

**Mapping with Programme Outcomes & Programme Specific Outcomes:**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Cos** | **POs** | | | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **1** | **2** | **3** |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **Total** | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **Average** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**FIRST YEAR – SEMESTER – II**

**ELECTIVE II -** International Economics

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | International Economics | Elective II | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To introduce the students to the concept of international trade and its theories. | | | | | | | | | | | |
| **LO2** | To provide a comprehensive understanding of balance of trade and payments and its economic effects. | | | | | | | | | | | |
| **LO3** | To impart knowledge on the foreign exchange rates and its theories. | | | | | | | | | | | |
| **LO4** | To facilitate students to be aware of the international monetary systems and the structure of IMF. | | | | | | | | | | | |
| **LO5** | To introduce the students to the international financial institutions. | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII** | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Internal and International Trade – Distinction - 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 price – Leontiff Paradox - International trade and economic growth. | | | | | | | | | | 12 | |
| II | Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade. | | | | | | | | | | 12 | |
| III | Foreign Exchange Rate: Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System. | | | | | | | | | | 12 | |
| IV | International Monetary System: Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF | | | | | | | | | | 12 | |
| V | International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India. | | | | | | | | | | 12 | |
|  | **Total** | | | | | | | | | | 60 | |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Define the concept of international trade and its theories. |
| **CO2** | Evaluate the system of balance of trade and payments and its economic effects. |
| **CO3** | Analyse the foreign exchange rates and its theories. |
| **CO4** | Familiar with the international monetary systems and the structure of IMF. |
| **CO5** | Practical knowledge on the workings of international financial institutions. |
| **Textbooks** | |
|  | AnupamaTandon, International Economics, Kalyani Publishers, New  Delhi |
|  | D N Dwivedi, International Economics Theory and Policy, Vikas Publishing, Noida |
|  | Dr. S. Sankaran, International Economics, Margham Publications, Chennai |
|  | D M Mithani, International Economics, Himalaya Publishing House, Mumbai |
| **Reference Books** | |
|  | Charles Kindleberger’s, International Economics, Richard D Irwin, Inc., US |
|  | Paul R. Krugman, International Economics, Pearson, New Delhi |
|  | Dr. S. Sankaran, Principles of Economics, Margham Publications, Chennai |
|  | H C Bhatia, International Economics, Vikas Publishing House, Noida |
| **Web Resources** | |
|  | www.ocw.mit.edu |
|  | www.economicsnetwork.ac.in |
|  | www.ibsstudy.wixsite.com |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Cos** | **POs** | | | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **1** | **2** | **3** |
| **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 |

**SECOND YEAR – SEMESTER – III**

**Core – V: Corporate 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 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: 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**

**SECOND YEAR – SEMESTER - III**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | E- Commerce | Elective III | **4** |  |  |  | **3** | **4** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To know the goals of Electronic commerce | | | | | | | | | | | |
| **LO2** | To understand the various Business models in emerging E-commerce areas | | | | | | | | | | | |
| **LO3** | To have an insight on the internet marketing technologies | | | | | | | | | | | |
| **LO4** | To understand the benefits and implementation of EDI | | | | | | | | | | | |
| **LO5** | To examine the ethical issues of E-commerce | | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to E-Commerce**  Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce. | | | | | | | | | | **12** | |
| II | **E-Commerce Business Models & Consumer Oriented E Commerce**  E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing. | | | | | | | | | | **12** | |
| III | **E-Commerce Marketing Concepts**  The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web. | | | | | | | | | | **12** | |
| IV | **Electronic Data Interchange & Security**  Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. | | | | | | | | | | **12** | |
| V | **Ethics in E-Commerce**  Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites. | | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | | **60** | |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Understand the role and features of world wide web |
| **CO2** | Understand the Benefits and model of e-tailing |
| **CO3** | Use the web enabled services |
| **CO4** | Tackle the threats in internet security system |
| **CO5** | Know about the Ethical principles Privacy and Information Rights |
| **Textbooks** | |
| 1 | Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 th Edition, Pearson Education Limited, New Delhi |
| 2 | S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi |
| 3 | David Whitley,E-Commerce-Strategy, Technologies & Applications, TMI,McGraw-Hill, London |
| 4 | Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida |
| 5 | W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai |
| **Reference Books** | |
| 1 | Agarwal, K.N. and D. Agarwal, Business on the Net: What’s and How’s of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai |
| 2 | Ravi Kolkata, Frontiers of E-Commerce, Pearson Education Limited, New Delhi |
| 3 | Elias M Awed, Electronic Commerce: From Vision to Fulfillment. PHI LearningPvt. Ltd., New Delhi |
| 4 | Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai |
| 5 | J. Christopher West and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.investopedia.com/terms/e/ecommerce.asp> |
| 2 | <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/> |
| 3 | <https://techbullion.com/the-importance-of-ethics-in-ecommerce/> |

**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 |

**SECOND YEAR – SEMESTER - III**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | **External** | | | **Total** |
|  | International Business Environment | Elective | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 | | |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | To explore and offer knowledge on global business environment and its changes | | | | | | | | | | | | |
| **LO2** | To explore knowledge on international activities which promote global business | | | | | | | | | | | | |
| **LO3** | To understand the cultural environment | | | | | | | | | | | | |
| **LO4** | To identify the legal environment and its Impact on International law | | | | | | | | | | | | |
| **LO**5 | To find out the fundamentals of environmental protection. | | | | | | | | | | | | |
| **Prerequisite** | Students should have studied Commerce in XII Std. | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | | |
| I | Environmental adjustment needs – Analyzing the international marketing environment – Vital importance of continuous monitoring, adopting to the changing environment. | | | | | | | | | | 12 | | |
| II | The national physical endowment – Topography – Climate – The nature of Economic activity – Rostow’s view. Infrastructure – Transportation. Energy – communication – Urbanization – Tax structure, Inflation foreign investment. | | | | | | | | | | 12 | | |
| III | Cultural environment: Material culture – language – Aesthetics – design, color, music, brand names – educational – religious – Attitudes and values – Eastern Vs Western Culture. | | | | | | | | | | 12 | | |
| IV | Legal environment – Bases for legal system – Jurisdictions International Legal disputes – International dispute resolution crime, Corruption and law – Commercial law within countries –Impact on International law on Business of human Rights. | | | | | | | | | | 12 | | |
| V | Fundamentals of environmental protection and economics – Environmental problems, air, water pollution – forests – land use – Environmental policy: Basic approach – Regulation – Distributive effects – International policy – India’s policy and the relevant constitutional provisions – law of environment – protection in India. | | | | | | | | | | 12 | | |
|  | **Total** | | | | | | | | | | **60** | | |
| **CO** | **Course Outcomes** | | | | | | | | | | | | |
|  | Gain knowledge about the need for business decision makers for global environment | | | | | | | | | | | | |
|  | Understand inflation and their economic process | | | | | | | | | | | | |
|  | Gain insight about Trade and Foreign direct investment | | | | | | | | | | | | |
|  | Understand International law | | | | | | | | | | | | |
|  | Analyse the environment protection and policy | | | | | | | | | | | | |
| Textbooks | | | | | | | | | | | | | |
|  | SubbaRao P INTERNATIONAL BUSINESS ENVIRONMENT Himalaya Publishing House Mumbai | | | | | | | | | | | | |
|  | Black and Sundaram, INTERNATIONAL BUSINESS ENVIRONMENT, Prentice Hall of India, New Delhi | | | | | | | | | | | | |
|  | Dr. AnsarulHaque, Dr. S. Porkodi , INTERNATIONAL BUSINESS ENVIRONMENT, Global Academic Publishers & Distributors, Chennai | | | | | | | | | | | | |
|  | **Singh, V.P. ,International Business Environment & Foreign Exchange, New Age International (P) Ltd., Publishers ,Chennai** | | | | | | | | | | | | |
|  | [Dr. Rubee Singh](https://www.google.co.in/search?hl=en&q=inauthor:%22Dr.+Rubee+Singh%22&tbm=bks), [Dr. Sangeeta Rani](https://www.google.co.in/search?hl=en&q=inauthor:%22Dr.+Sangeeta+Rani%22&tbm=bks) · **International Business Environment** [EducreationPublishing](https://www.google.co.in/search?hl=en&gbpv=1&dq=international+business+environment+books+india&printsec=frontcover&q=inpublisher:%22Educreation+Publishing%22&tbm=bks&sa=X&ved=2ahUKEwi6iK3Z1f37AhXy8zgGHQ4VDakQmxMoAHoECBIQAg)Delhi | | | | | | | | | | | | |
| Reference Books | | | | | | | | | | | | | |
|  | Cherunilam, Francis, International Business Environment, Himalaya Publishing House, Mumbai. | | | | | | | | | | | | |
|  | Dr. S. Sankaran, International Business Environment, Margham publications, Guindy. | | | | | | | | | | | | |
|  | [Leslie Hamilton](https://www.google.co.in/search?hl=en&q=inauthor:%22Leslie+Hamilton%22&tbm=bks), [Philip Webster](https://www.google.co.in/search?hl=en&q=inauthor:%22Philip+Webster%22&tbm=bks) · The International Business Environment  Oxford University Press | | | | | | | | | | | | |
|  | [SharanVyuptakesh](https://www.google.co.in/search?hl=en&q=inauthor:%22Sharan+Vyuptakesh%22&tbm=bks) International Business [Pearson India](https://www.google.co.in/search?hl=en&gbpv=1&dq=International+Business+Environment&printsec=frontcover&q=inpublisher:%22Pearson+India%22&tbm=bks&sa=X&ved=2ahUKEwiryeDT3_37AhUhR2wGHWXkAq0QmxMoAHoECCIQAg) | | | | | | | | | | | | |
| Web Resources | | | | | | | | | | | | | |
|  | <https://swayam.gov.in/nc_details/NPTEL> | | | | | | | | | | | | |
|  | <https://egyankosh.ac.in/handle/123456789/3142> | | | | | | | | | | | | |
|  | <https://www.slideshare.net/WelingkarDLP/chp1-international-buisness-and-its-enviorment-9170576?qid> | | | | | | | | | | | | |
|  | <https://nlist.inflibnet.ac.in/search/Record/EBC453610> | | | | | | | | | | | | |
|  | <https://nlist.inflibnet.ac.in/search/Record/ocn290548221> | | | | | | | | | | | | |

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**Mapping with Programme Outcomes and Program 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 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 4** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 5** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **TOTAL** | 15 | 10 | 11 | 12 | 10 | 10 | 10 | 10 | 15 | 10 | 11 |
| **AVERAGE** | 3 | 2 | 2.2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 | 2.2 |

**SECOND YEAR – SEMESTER - III**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | Foreign Trade Procedures and Documentation | Elective III | **4** |  |  |  | **3** | **4** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To impart knowledge on Export-Import Procedure | | | | | | | | | | | |
| **LO2** | To understand export documentation procedure. | | | | | | | | | | | |
| **LO3** | To understand import documentation procedure. | | | | | | | | | | | |
| **LO4** | To acquire knowledge about various incentives available for export. | | | | | | | | | | | |
| **LO5** | To be acquainted with the various institutional support systems | | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Export-Import Procedure**  ProcurementforExport – PlanningandMethodsofProcurementforExports -Procurement Through Imports, Financing Import – Instruments and Related Procedures and Documentation; Custom Clearance of Import–Regulations,ProcedureandDocumentation. | | | | | | | | | | **12** | |
| II | **Export Documentation**  TypesofDocuments–CharacteristicsandRelevance. AnIntroductiontoOnline Documentation. Getting Ready for Export Contract and Incoterms. Procuring and Processing of an Export Order. Methods and TermsofPaymentsforExports –DocumentaryCreditandCollectionFinancing for Export Pre-andPost-Shipment Credit. | | | | | | | | | | **12** | |
| III | **Import Documentation**  Duty Exemption Schemes -Objectives, Benefits, Procedures and Documentation – SchemesforImportofCapitalGoods –ProceduresandDocumentationforNew/Second-HandCapitalGoods. | | | | | | | | | | **12** | |
| IV | **Export Incentive and cargo handling: Foreign Exchange Risks**  Nature of Risks, Cargo Insurance - Contract of CargoInsurance,ProceduresandDocumentationforCargoLossClaims–RoleandSchemesofECGCofIndiaandCommercial Banks, Quality Control and Pre-Shipment Inspection: Schemes Excise and Custom Clearance Regulations, Procedures and Documentation – Export Incentives. | | | | | | | | | | **12** | |
| V | **Institutional Support**  Export/Trading/Star Trading/Superstar Houses - Objective Criteria and Benefits - Procedures and Documentation –SpecialEconomicZones:ObjectivesandBenefits–IntroductiontoExportPromotionCouncil(EPC) –IndianTradePromotion Organization(ITPO). | | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Acquainted with the knowledge on Export-Import Procedure | | | | | | | | | | | |
| **CO2** | Identify export documentation procedure. | | | | | | | | | | | |
| **CO3** | Identify import documentation procedure. | | | | | | | | | | | |
| **CO4** | Familiarised with various incentives available for export. | | | | | | | | | | | |
| **CO5** | Evaluate the various institutional support systems | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Dr.SwapnaPillai, EXIM Procedures and Documentation, ShashiBhawan Publishing House, Chennai | | | | | | | | | | | |
| 2 | C. Rama Gopal, Exim Procedures, Documentation and Logistics, New Age International Publishers, New Delhi. | | | | | | | | | | | |
| 3 | Jain Khushpat.S, EXIM Procedures and Documentation, Himalya Publishing House, Mumbai | | | | | | | | | | | |
| 4 | Dr.ManishaPaliwal, EXIM Procedures, NiraliprakashanPublishing, Pune | | | | | | | | | | | |
| 5 | Dr.Khushpat S. Jain, Dr.Apexa V. Jain, EXIM Procedures and Documentation, Himalya Publishing House, Mumbai | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States | | | | | | | | | | | |
| 2 | P Veera Reddy & P Mamatha , Export Documentation, Commercial Law Publishers, New Delhi | | | | | | | | | | | |
| 3 | Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi. | | | | | | | | | | | |
| 4 | T.A.S Balagopal, Export Management, Himalaya Publishing House, Mumbai. | | | | | | | | | | | |
| 5 | P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://www.economicsdiscussion.net/international-economics/export-documentation-and-its-types-with-specimens/4273> | | | | | | | | | | | |
| 2 | <https://www.freightpros.com/blog/cargo-insurance/> | | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/s/sez.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 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 3 | 2 |

**SECOND YEAR – SEMESTER – IV**

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **5** |  |  |  | **4** | **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** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **LearningObjectives** | | | | | | | | | | | |
| **LO1** | Toknowtheconceptandfunctionsofmarketing | | | | | | | | | | |
| **LO2** | Tounderstandtheimportanceofmarketsegmentation | | | | | | | | | | |
| **LO3** | Toexaminethestagesofnewproductdevelopment | | | | | | | | | | |
| **LO4** | Togainknowledgeonthevariousadvertisingmedias | | | | | | | | | | |
| **LO5** | Toanalysetheglobalmarketenvironment | | | | | | | | | | |
| **Prerequisite:ShouldhavestudiedCommerceinXIIStd** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. ofHours** | |
| I | **IntroductiontoMarketing**  Meaning–Definition and Functions of Marketing– Evolution ofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing - Classification ofMarkets - Niche Marketing. | | | | | | | | | **15** | |
| II | **MarketSegmentation**  Meaninganddefinition-Benefits–Criteriaforsegmentation–Typesofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning& Repositioning - Introduction to ConsumerBehaviour–ConsumerBuyingDecisionProcess and Post Purchase Behaviour –– Motives. Freud’s TheoryofMotivation. | | | | | | | | | **15** | |
| III | **Product&Price**  MarketingMix––anoverviewof4P’sofMarketingMix–  Product–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle––Pricing–Policies-Objectives–FactorsInfluencingPricing– Kinds of Pricing. | | | | | | | | | **15** | |
| IV | **PromotionsandDistributions**  Elements of promotion–Advertising–0bjectives -Kinds of AdvertisingMedia- Traditional vsDigital Media - Sales Promotion – types ofsalespromotion–PersonalSelling–Qualitiesneededforapersonalseller-ChannelsofDistribution for Consumer Goods- Channel Members – ChannelsofDistribution for IndustrialGoods. | | | | | | | | | **15** | |
| V | **CompetitiveAnalysisandStrategies**  Global MarketEnvironment–Social Responsibility and Marketing Ethics - RecentTrendsinMarketing –ABasicUnderstandingofE–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **CourseOutcomes** | | | | | | | | | | |
| **CO1** | Developanunderstandingontheroleandimportanceofmarketing | | | | | | | | | | |
| **CO2** | Applythe4p’s ofmarketingintheirventure | | | | | | | | | | |
| **CO3** | Identifythefactorsdeterminingpricing | | | | | | | | | | |
| **CO4** | UsethedifferentChannelsofdistributionofindustrialgoods | | | | | | | | | | |
| **CO5** | UnderstandtheconceptofE-marketingandE-Tailing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi | | | | | | | | | | |
| 2 | Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand&Sons, NewDelhi. | | | | | | | | | | |
| 3 | Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai | | | | | | | | | | |
| 4 | Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi | | | | | | | | | | |
| 5 | NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | |
| 1 | ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi | | | | | | | | | | |
| 2 | Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai. | | | | | | | | | | |
| 3 | Assael,H.ConsumerBehaviourandMarketingAction,USA:PWS-Kent | | | | | | | | | | |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany | | | | | | | | | | |
| 5 | BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India | | | | | | | | | | |
| **NOTE:LatestEditionofTextbooksMaybeUsed** | | | | | | | | | | | |
| **WebResources** | | | | | | | | | | | |
| 1 | <https://www.aha.io/roadmapping/guide/marketing/introduction> | | | | | | | | | | |
| 2 | <https://www.investopedia.com/terms/m/marketsegmentation.asp> | | | | | | | | | | |
| 3 | <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/> | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - IV**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | International Marketing | Elective IV | 3 |  |  |  | 3 | 3 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To understand the international marketing and its environment. | | | | | | | | | | | |
| **LO2** | To apply the global marketing strategies on multinational marketing | | | | | | | | | | | |
| **LO3** | To evaluate the Forms of promotional activities in international marketing | | | | | | | | | | | |
| **LO4** | To create the Alternative channels of distribution | | | | | | | | | | | |
| **LO**5 | To learn about the wholesale and retail marketing decisions | | | | | | | | | | | |
| **Prerequisite** | Students should have studied Commerce in XII Std. | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | The basis of international trade - comparative advantages and benefits of trade. Modern concept of marketing environment, adoption of marketing in international sector, cultural environment – impact on marketing mix strategies: assessing global markets. | | | | | | | | | | 9 | |
| II | Developing global marketing strategies - foreign market entry; Organisation structures for operating in international markets, tariff and non-tariff barrier export marketing, multinational marketing, its concepts and process, overseas market research – its factors, needs, benefits and importance. | | | | | | | | | | 9 | |
| III | Designing the marketing mix - product planning for exports, product extension, product adaptation and product invention strategies, packaging strategies, export pricing decisions and strategy dumping, counter – trade, different types of export pricing. | | | | | | | | | | 9 | |
| IV | Distribution strategy for export markets - middlemen and channels of distribution, physical distribution, and promotional strategy for export markets. | | | | | | | | | | 9 | |
| V | Emerging trends in international marketing, e-marketing approach to international marketing. | | | | | | | | | | 9 | |
|  | **Total** | | | | | | | | | | **45** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
|  | Have an insight on international marketing and its environment. | | | | | | | | | | | |
|  | Explore the global marketing strategies on multinational marketing | | | | | | | | | | | |
|  | Familiarise with the various Forms of promotional activities in international marketing | | | | | | | | | | | |
|  | Able to find the alternative channels of distribution | | | | | | | | | | | |
|  | Students learn about the wholesale and retail marketing decisions | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Rajagopal, International Marketing , Vikas Publication house, New Delhi | | | | | | | | | | | |
| 2 | Francis Chernunilam, International Marketing, Himalaya Publication, New Delhi | | | | | | | | | | | |
| 3 | [Philip R. Cateora](https://www.amazon.in/Philip-R-Cateora/e/B001IGNG9C/ref=dp_byline_cont_book_1) ,International Marketing, McGraw Hill Education, New Delhi | | | | | | | | | | | |
| **4** | Siddiqui S A ,International Marketing, John Wiley, | | | | | | | | | | | |
| 5 | S. K. Baral, International Marketing , N B Publications | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Rathor, Rathor&Jani International Marketing, Himalaya Publication, New Delhi | | | | | | | | | | | |
| 2 | Rakesh Mohan Joshi, International Marketing, Oxford University press, England | | | | | | | | | | | |
| 3 | RC Varshney and B.Bhattacharya, International Marketing- Indian Perspective, Sultan chand& Sons New Delhi | | | | | | | | | | | |
| 4 | L. Natarajan, International Marketing, Margham Publication | | | | | | | | | | | |
| 5 | [R Srinivasan](https://www.kopykitab.com/index.php?route=product/search&q=R+Srinivasan) International Marketing [PHI Learning](https://www.kopykitab.com/PHI-Learning) | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
|  | <https://egyankosh.ac.in/handle/123456789/3143> | | | | | | | | | | | |
|  | https://swayam.gov.in/ | | | | | | | | | | | |
|  | https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQIuYNtTA== | | | | | | | | | | | |
|  | <https://www.slideshare.net/gahuja/international-marketing-11102521> | | | | | | | | | | | |
|  | <https://nlist.inflibnet.ac.in/search/Search/Results?lookfor=international+economic> | | | | | | | | | | | |

**Mapping with Programme Outcomes and Program 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 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | **2** | **2** |
| **CO 2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO 3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO 5** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 13 | 10 | 10 | 10 | 10 | 15 | 12 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2.6 | 2 | 2 | 2 | 2 | 3 | 2.4 | 2 |
|  |  |  |  |  |  |  |  |  |  |  |  |

**SECOND YEAR – SEMESTER - IV**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | **Global Resources** | Elective IV | 3 |  |  |  | 3 | 3 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| C1 | To give an introduction to the students about the world Geography. | | | | | | | | | | | |
| C2 | To provide an idea on the global distribution of various resources, acting as a fundamental reason for nations engaging in Foreign Trade. | | | | | | | | | | | |
| C3 | To explain the students about the availability of International Agrarian Resources. | | | | | | | | | | | |
| C4 | To give an insight to the students about the Global Energy Resources contributing to the international trade. | | | | | | | | | | | |
| C5 | Helping the students to understand the growing significance of Human Resources in Foreign Trade. | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Introduction to World Geography:  Earth: Basic structure – Continents of the world – Major countries - Oceans – Atmosphere: Layers - Climatic zones – Time zones. | | | | | | | | | | 9 | |
| II | Resources:  Meaning & Nature – Resource mapping - Industrial resources: Importance – Commercial crops (Cotton, Tea, Coffee, Rubber, Sugarcane) – Leading Countries of production and conditions - Mineral resources (Iron, Manganese, Bauxite, Uranium) – Fuel resources (Crude Oil, Natural gases and Coal) – Regions with deposits of mineral and fuel resources. | | | | | | | | | | 9 | |
| III | International Agrarian resources:  Cereals (Wheat, Rice, Rye) – Major producers of cereals - Livestock: Beef, Sheep, Poultry, Milk – Leading livestock producers– Fisheries – Forest resources – Types of Forests - Importance of Forests: Lumbering – Water resources – Major Rivers of the World. | | | | | | | | | | 9 | |
| IV | Global Energy Resources:  Conventional Sources of Energy – Problems of  conventional energy resources - Alternative energy resources: Need – Solar energy, wind energy, energy from waves and waste – Major nations that generate alternate energy - Difficulties in developing alternative energy sources. | | | | | | | | | | 9 | |
| V | Human Resources:  Significance – Races – Skilled & unskilled man power –Technical and Managerial manpower – Migration: meaning – Factors influencing International mobility of Human Resource. | | | | | | | | | | 9 | |
|  | Total | | | | | | | | | | 45 | |
| CO | Course Outcomes | | | | | | | | | | | |
|  | The students acquire knowledge about the world Geography. | | | | | | | | | | | |
|  | They gain knowledge about the global distribution of various resources, acting as a fundamental reason for nations engaging in Foreign Trade. | | | | | | | | | | | |
|  | The students will become familiar about the availability of International Agrarian Resources. | | | | | | | | | | | |
|  | Students will gain insight about the Global Energy Resources contributing to the international trade. | | | | | | | | | | | |
|  | The students will understand the growing significance of Human Resources in Foreign Trade. | | | | | | | | | | | |
| Textbooks | | | | | | | | | | | | |
|  | 1. P. K. Roy, Economic Geography (A Study of Resources), New Central Book Agency Pvt. Ltd,westbengal | | | | | | | | | | | |
|  | S. K. Sadhukhan, Economic Geography (An Appraisal of Resources), S. Chand & Co. Ltd, New Delhi | | | | | | | | | | | |
|  | M. A. Bangash, Economic Geography, AnmolPublications, , New Delhi | | | | | | | | | | | |
|  | Peggy j parks, global resources, lucent books publications | | | | | | | | | | | |
| Reference Books | | | | | | | | | | | | |
|  | Surrender Singh, Jitendersaroha, urban geography, Pearson, New Delhi | | | | | | | | | | | |
|  | V A Janaki, Economic Geography, Concept Publishing, New Delhi | | | | | | | | | | | |
|  | Edward Carter and Kersey Gonner, Commercial Geography, General Books. | | | | | | | | | | | |

|  |  |
| --- | --- |
| Web Resources | |
|  | <https://agnr.umd.edu> |
|  | <https://www.globeindustrials.com> |
|  | <https://www.managementstudyguide.com> |
|  | <https://egyankosh.ac.in> |
|  | https://study.com |

**Mapping with Programme Outcomes & Programme Specific Outcomes:**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Cos** | **POs** | | | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **1** | **2** | **3** |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **Total** | 15 | 11 | 12 | 10 | 10 | 12 | 10 | 10 | 15 | 10 | 10 |
| **Average** | 3 | 2.2 | 2.4 | 2 | 2 | 2.4 | 2 | 2 | 3 | 2 | 2 |

**THIRD YEAR – SEMESTER - IV**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | Logistics and Supply Chain Management | Elective IV | **3** |  |  |  | **3** | **3** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To understand the origin and principles of logistics management | | | | | | | | | | | |
| **LO2** | To know the types of inventory control | | | | | | | | | | | |
| **LO3** | To gain insight on the importance of supply chain management | | | | | | | | | | | |
| **LO4** | To identify the Key Enablers in Supply Chain Improvement | | | | | | | | | | | |
| **LO5** | To analyse the SCOR model | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Logistics Management**  Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory. | | | | | | | | | | **9** | |
| II | **Transportation and Distribution**  Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century. | | | | | | | | | | **9** | |
| III | **Supply Chain Management**  Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications. | | | | | | | | | | **9** | |
| IV | **Supply Chain Drivers**  Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain. | | | | | | | | | | **9** | |
| V | **Aligning the Supply Chain with Business Strategy**  SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications. | | | | | | | | | | **9** | |
|  | **TOTAL** | | | | | | | | | | **45** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Examine the importance of Customer Service in Logistics Management | | | | | | | | | | | |
| **CO2** | Develop an understanding on the Distribution Channel Management | | | | | | | | | | | |
| **CO3** | Interpret the Global applications of supply chain management | | | | | | | | | | | |
| **CO4** | Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement | | | | | | | | | | | |
| **CO5** | Identify the conflict resolution strategies | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India. | | | | | | | | | | | |
| 2 | Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA. | | | | | | | | | | | |
| 3 | D.K.Agrawal: Textbooks of LogisticsandSupply Chain Management, MacMillan Publications, India. | | | | | | | | | | | |
| 4 | Tan Miller (Author), Matthew J. LiberatoreLogistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA. | | | | | | | | | | | |
| 5 | Peter BolstorffSupply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India. | | | | | | | | | | | |
| 2 | Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA. | | | | | | | | | | | |
| 3 | Dalmina Sanjay, Financial Supply Chain Management, MC Graw Hill Publishing Co. Pvt.,Ltd, Noida. | | | | | | | | | | | |
| 4 | Robert F. Jacobs, William L. BerryManufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida. | | | | | | | | | | | |
| 5 | Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://lapaas.com/logistics-management-overview-types-and-process/> | | | | | | | | | | | |
| 2 | <https://www.investopedia.com/terms/s/scm.asp> | | | | | | | | | | | |
| 3 | <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions> | | | | | | | | | | | |

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

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

**THIRD YEAR – SEMESTER – V**

**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: Banking Law And Practice**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **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**

**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> | | | | | | | | | | |

**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 |

**3 – Strong, 2- Medium, 1- Low**

**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**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | | **External** | | **Total** |
|  | International Business strategy | Discipline Specific Elective 1/2 | 5 |  |  |  | 3 | 5 | 25 | 75 | | 100 | |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | To understand the World of International Business and its challenges | | | | | | | | | | | | |
| **LO2** | To apply the International Politics and Economic Integration and International Culture  International Trade | | | | | | | | | | | | |
| **LO3** | To analyse the International Business Strategy and its Global Strategic Planning | | | | | | | | | | | | |
| **LO4** | To create the International Business Strategies in Action | | | | | | | | | | | | |
| **LO**5 | To evaluate the International Business Horizons | | | | | | | | | | | | |
| **Prerequisite** | Students should have studied Commerce in XII Std. | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | | **No. of Hours** | |
| I | World of International Business- Challenges of International Business.-Multinational Enterprises- Trade and International Business. | | | | | | | | | | | 15 | |
| II | Environment of International Business- International Politics and Economic Integration- International Culture International Trade- International Trade International Finance | | | | | | | | | | | 15 | |
| III | International Business Strategy- Global Strategic Planning- Organizing Strategy Production Strategy Global sourcing –Global supply management and technology transfer - Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management | | | | | | | | | | | 15 | |
| IV | International Business Strategies in Action - Corporate Strategy and National Competitiveness - Doing Business in European Community- Doing Business in Japan Doing Business in North America -Doing Business in Non-Trial Nation0⁰s . | | | | | | | | | | | 15 | |
| V | International Business Horizons - International Joint Ventures - Future Challenges of International Business. | | | | | | | | | | | 15 | |
|  | **Total** | | | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | | |
|  | Learners will gain knowledge about the World of International Business and its challenges | | | | | | | | | | | | |
|  | Exposed to International Politics and Economic Integration and International Culture  International Trade | | | | | | | | | | | | |
|  | Identify the International Business Strategy and its Global Strategic Planning | | | | | | | | | | | | |
|  | Implement International Business Strategies in Action | | | | | | | | | | | | |
|  | Familiarizes learners about the International Business Horizons | | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
|  | Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGraw Hill,.Inc, New Delhi- 1999-2000. | | | | | | | | | | | | |
|  | [Verbeke](https://www.meripustak.com/Author-Verbeke),International Business Strategy, Cambridge University Press | | | | | | | | | | | | |
|  | Charlas W L hill, International Business: Competing in the Global Marketplace, McGraw Hill Education, New DELHI | | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
|  | Keealas.A.G., Global Business Strategy, South –Western, 1999-2000, | | | | | | | | | | | | |
|  | Garland.J. and Farmer. R.N., International Dimension of Business Policy and Strategy, PWS-KENT 1999-2000 | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
|  | <https://onlinecourses.swayam2.ac.in/cec20_mg12/preview> | | | | | | | | | | | | |
|  | <https://www.slideshare.net/MunarbekKaarov/international-business-strategy-47658136> | | | | | | | | | | | | |
|  | <http://worldwideuniversity.org/library/bookboon/international-business-and-global-strategy.pdf> | | | | | | | | | | | | |
|  | <https://youtu.be/Y_b0hg-3vuA> | | | | | | | | | | | | |

**Mapping with Programme Outcomes and Program 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 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO 2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO 3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 5** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 12 | 12 | 10 | 10 | 10 | 10 | 15 | 12 | 10 |
| **AVERAGE** | 3 | 2 | 2.4 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2.4 | 2 |

**THIRD YEAR – SEMESTER - V**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **Management of Multinational Corporations** | Discipline Specific Elective 2/2 | 5 |  |  |  | 3 | 5 | 25 | 75 | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| C1 | To highlight the students about the fundamentals of International Management and development of MNC’s. | | | | | | | | | | |
| C2 | To explain the students about the origin, growth and development of MNC’s and Different Management Styles practised | | | | | | | | | | |
| C3 | To highlight their problems and prospects from the point of view of both host  countries and parent countries and management styles and practices in different countries | | | | | | | | | | |
| C4 | To enable them to understand about the International Business Strategy | | | | | | | | | | |
| C5 | To provide an understanding about Indian Perspectives and Policy. | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | International Management - Trends, challenges and opportunities; Different schools of thought of international management Different types of International business – Problems faced by MNC’s - Problems posed by MNC’s to host countries. | | | | | | | | | 12 | |
| II | Growth and Development of MNCs - Role and Significance of MNCs – Pattern of Growth – Country of Origin – Different Management Styles – Strategic Issues involved. | | | | | | | | | 12 | |
| III | Comparative Management - Importance and scope; Methods of comparative management; management styles and practices in US ,Japan, China, Korea, India; Organizational design and structure of international corporations; Locus of decision making; Headquarter and subsidiary relations in international firms. | | | | | | | | | 12 | |
| IV | International Business Strategy - Creating strategy for international business; Management of production, Services technology and operations; Marketing financial, legal and political dimensions; Ethics and social responsibility of business. Strategic Alliances: Acquisitions and mergers; Management of joint ventures and other international strategic alliances. | | | | | | | | | 12 | |
| V | Indian Perspectives and Policy - Internationalization of Indian business firms and their operations abroad; International Mergers and Acquisitions. Changing government policy on entry of FIs and FIIs | | | | | | | | | 12 | |
|  | Total | | | | | | | | | 60 | |

|  |  |
| --- | --- |
| CO | Course Outcomes |
|  | The students acquire knowledge about the fundamentals of International Management and development of MNC’s. |
|  | The students are able to infer knowledge about the origin, growth and development of MNC’s and Different Management Styles practised |
|  | They are able to highlight the management styles and practices in different countries |
|  | Students are able to gain in depth understanding about the International Business Strategy |
|  | The students acquire an understanding about Indian Perspectives and Policy. |
| Textbooks | |
|  | Koontz And Whelrich, Management: The Global Perspective , Tata McGraw Hill, Delhi. |
|  | Nagandhi, Anant.R, International Management ,Prentice Hall Of India Ltd., New Delhi. |
|  | Hekenderesky, international management, pearson, New Delhi |
|  |  |
|  | Fred Luthans, Jnathan p doh, international management, McGraw hill, New Delhi |
| Reference Books | |
|  | Hodgetts, International Management. Tata McGraw Hill, New Delhi. |
|  | Alan Branch – International Purchasing And Management, Cengage Learning, Boston |
|  | V k Bhalla, international financial management, s chand publications, New Delhi |
|  | Thakur, Manab,Gene E. Burton, And B.N. Srivastav : International Management: Concepts and Cases, Tata McGraw Hill, New Delhi. |
|  | Christoppher Bartlett And SumantraGhoshal, Transnational Management: Text Andcases, Tata McGraw Hill, New Delhi |
| Web Resources | |
|  | <https://www.studocu.com> |
|  | [www.slideshre.net](http://www.slideshre.net) |
|  | https://www.ibm-institute.com |
|  | https://www.iedunote.com |
|  |  |

**Mapping with Programme Outcomes & Programme Specific Outcomes:**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Cos** | **POs** | | | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 3 | 2 | 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 | 12 | 12 | 11 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **Average** | 3 | 2.4 | 2.4 | 2.2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**⁹**

**THIRD YEAR – SEMESTER - V**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | Financial Management | Discipline Specific Elective 3/4 | 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 – Meaning- Capital Structure Theories-Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept. | | | | | | | | | | 12 | |
| III | **Investment Decision**  Capital Budgeting Process – Cash Flow Estimation- Payback Period – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index - Accounting Rate of Return (ARR). | | | | | | | | | | 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, Bill Receivables and Cash. | | | | | | | | | | 12 | |
|  | **TOTAL** | | | | | | | | | | 60 | |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Recall the concepts in financial management. |
| **CO2** | Apply the various capital structure theories. |
| **CO3** | Make use of the capital budgeting techniques. |
| **CO4** | Assess the efficiency of dividend models. |
| **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, NewDelhi. |
| 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, Vikas Publishing, Noida. |
| 3 | 1. Khan &Jain ,Financial Management, Sultan Chand &Sons, New Delhi. |
| 4. | A.Murthy, Financial Management, ,Margham Publications, Chennai. |
| 5. | 1. J. Srinivasan and P. Perimysium, 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 |

**THIRD YEAR – SEMESTER - V**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | |
|  |  |  |  |  |  |  |  |  | **CIA** | **External** | **Total** |
|  | **Global Financial Markets and Institutions** | **Discipline Specific Elective 4/4** | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| C1 | To gain knowledge about the fundamentals of International Financial System and enhance skills on Global Financial Market | | | | | | | | | | |
| C2 | To explain about the creation of Euro Currency Markets and emergence of Global Currency Markets | | | | | | | | | | |
| C3 | To provide detailed sketch about the International Financial Markets and Instruments. | | | | | | | | | | |
| C4 | To make them understand about the International Money Market Instruments and Institutions | | | | | | | | | | |
| C5 | To familiarise the students about the Global Shopping for funds and Investments. | | | | | | | | | | |
|  | **Contents** | | | | | | | | | | |
|  | Introduction to International Financial System - Bretton wood conference and afterwards; European monetary system. Fixed Vs Floating Exchange Rate regimes – International economic institutions – IMF, World Bank and WTO | | | | | | | | | | |
|  | Creation of Euro Currency Markets - Creation of Euro Dollar – Emergence of Global Currency Markets – Size and Structure of Europe and Asian Markets – Transaction – Regulatory systems – Major instruments | | | | | | | | | | |
|  | International Financial Markets and Instruments - International capital and money market instruments and their salient features; Integration of financial markets and approach; Arbitrage opportunities; Role of financial intermediaries. | | | | | | | | | | |
|  | International Money Market Instruments and Institutions - GDRs, ADRs, IDRs, Euro Bonds, Euro Loans, Repos, CPs, derivatives, floating rate instruments, loan syndication and Euro deposits; IMF, IBRD, Development Banks. | | | | | | | | | | |
|  | Global Shopping for funds and Investments - Comparison of Domestic, Foreign and Euro Currency Markets for Lending and Investment – Forex Risk – Interest Rate Parity – Cover deals – Using global markets for Hedging – Arbitrage – speculation – Cost comparisons | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| 1. | Students are able to acquire knowledge about the fundamentals of International Financial System | | | | | | | | | | |
| 2. | They are able to get complete overview about the creation of Euro Currency Markets and emergence of Global Currency Markets | | | | | | | | | | |
| 3. | Students are able to enhance their knowledge and skills about the International Financial Markets and Instruments. | | | | | | | | | | |
| 4. | They will be able to summarise about the International Money Market Instruments and Institutions | | | | | | | | | | |
| 5. | The students will gain complete knowledge about the Global Shopping for funds and Investments | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | Frank J Fabozz& Frank J Jones, Foundations Of Global Financial Markets And Institutions, The Mit Press, Londan | | | | | | | | | | |
|  | Antony Saunders, Marcia Millon Cornett, OtgontsetsegErhemjamts, Financial Markets And Institutions, Mcgraw Hill Education, New Delhi | | | | | | | | | | |
|  | Hazel Johnson, Global Financial Institutions And Markets, Wiley Publications, New Delhi | | | | | | | | | | |
|  | Shaprio, A.C., Multinational Financial Management, Prentice Hall Of India, New Delhi. | | | | | | | | | | |
|  | Rodriqufe, R.M And E.E Carter, International Financial Management, Prentice Hall Of India, Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Buckley, Adrian, Multinational Finance, Prentice Hall Of India, New Delhi | | | | | | | | | | |
|  | Henning, C.N., Piggot, W. And Scott, W.H, International Financial Management, McGraw Hill, Int. Ed., New York. | | | | | | | | | | |
|  | Maurice, Levi, International Finance, Mcgraw Hill, Int. Ed., New York. | | | | | | | | | | |
|  | Gerard Caprio, Douglas W Arner, Handbook of Key Global Financial Markets, Institutions and Infrastructure, Elsevier, Boston | | | | | | | | | | |
|  |  | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | https://www.tutorialspont.com | | | | | | | | | | |
|  | https://www.mbanol.com | | | | | | | | | | |
|  | https://study.com | | | | | | | | | | |
|  | https://onlinelibrary.wiley.com | | | | | | | | | | |
|  | https://egyankosh.ac.in | | | | | | | | | | |

**Mapping with Programme Outcomes & Programme Specific Outcomes:**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Cos** | **POs** | | | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **1** | **2** | **3** |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **Total** | 15 | 10 | 13 | 14 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **Average** | 3 | 2 | 2.6 | 2.8 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**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 – V**

**Discipline Specific Elective – 5 /6 : Indirect Taxation**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To get introduced to indirect taxes | | | | | | | | | | |
| **LO2** | To have an overview of Indirect taxes | | | | | | | | | | |
| **LO3** | To be familiar the CGST and IGST Act | | | | | | | | | | |
| **LO4** | To learn procedures under GST | | | | | | | | | | |
| **LO5** | To gain knowledge about Customs Duty. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Indirect Tax**  Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023 | | | | | | | | | **12** | |
| II | **An Overview of Goods & Service Tax (GST)**  Introduction of Goods and Service Tax in India–– Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST. | | | | | | | | | **12** | |
| III | **CGST & IGST Act 2017**  Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment | | | | | | | | | **12** | |
| IV | **Procedures under GST**  Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST. | | | | | | | | | **12** | |
| V | **Customs Act 1962**  Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Acquaintance with Indirect tax laws | | | | | | | | | | |
| **CO2** | Exposed to the overview of GST. | | | | | | | | | | |
| **CO3** | Apply provisions of CGST and IGST | | | | | | | | | | |
| **CO4** | Summarise procedures of GST | | | | | | | | | | |
| **CO5** | Discuss aspects of Customs Duty in India | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi. | | | | | | | | | | |
| 2 | Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra. | | | | | | | | | | |
| 3 | Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi. | | | | | | | | | | |
| 4 | CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | V.S.Datey, All About GST, Taxmann Publications, New Delhi. | | | | | | | | | | |
| 2 | T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai. | | | | | | | | | | |

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective 6/6- 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** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |

| **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 [,](https://www.mahavirlawhouse.com/books/publishers/taxmann-publications-pvt-ltd) 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 McGraw Hill, Noida. |
| 3 | Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, 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 7/8 - International Financial Management**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course  Code | | L | T | P | S | Credits | Inst. Hours | Marks | | | |
| CIA | External | | Total |
|  | | 5 |  |  |  | 3 | 5 | 25 | 75 | | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To Provide students with a basic knowledge of how international financial markets work. | | | | | | | | | | |
| LO2 | To Provide students with an understanding of exchange rates and why currency values fluctuate. | | | | | | | | | | |
| LO3 | To Explore methods used to manage risk in the global markets. | | | | | | | | | | |
| LO4 | To Support student learning through site visits to culture and financial centers. | | | | | | | | | | |
| LO5 | To Provide an in depth understanding of the process and techniques used to make international investment decisions. | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | |
| UNIT | Contents | | | | | | | | | No. of Hours | |
| I | International Financial Environment  Financial Management in a Global Context, Recent Changes in Global Financial Markets, International Monetary System, Foreign exchange reserves, Balance of payments, Balance of Trade, Bilateral and multilateral agreements relating to financial transactions, Flow of funds internationally through FDI and FII, Govt Policies regarding FII & FDI, Integration of global developments with the changing business environment in India. | | | | | | | | | 15 | |
| II | Foreign Exchange Markets  Foreign Exchange Market Structure of the Foreign Exchange Market, Types of Transactions and Settlements, Exchange Rate Quotations and Arbitrage, Direct and indirect quote, Spot rate and forward rates, Swap Points, Currency premium and discount, triangular arbitrage | | | | | | | | | 15 | |
| III | Foreign Exchange Rate Determination  Discussion on devaluation of Rupee, Theories of Exchange Rate Determination, Fundamental International Parity Conditions, Purchasing Power and Interest Rate Parity, Fisher Effect and International Fischer Effect | | | | | | | | | 15 | |
| IV | Managing Foreign Exchange Risk  The Concept of Hedging and Speculation, Currency Forwards, Currency Futures, Currency Options, Currency swaps | | | | | | | | | 15 | |
| V | Corporate Exposure Management  The Risk Management Process, Exposure Management, Transactions Exposure, Operations Exposure, Interest Rate Exposure, Financial Swaps and Credit Derivatives, Techniques of managing foreign currency exposures. | | | | | | | | | 15 | |
|  | Total | | | | | | | | | 75 | |
| CO | Course Outcomes | | | | | | | | | | |
| CO1 | Discuss about foreign exchange markets and international financial markets | | | | | | | | | | |
| CO2 | Explain the various instruments traded in forex markets | | | | | | | | | | |
| CO3 | Analyze international investment avenues | | | | | | | | | | |
| CO4 | Analyze foreign exchange risks and risk management strategies | | | | | | | | | | |
| CO5 | Evaluate and manage foreign exchange risk exposure | | | | | | | | | | |
| Textbooks | | | | | | | | | | | |
|  | Jeff Maruda; International Financial Management; Cengage publication; Latest Edition | | | | | | | | | | |
|  | Eun&Resnick, International Finance Management - 4/e, Tata McGraw Hill. | | | | | | | | | | |
|  | MadhuVij International Financial Management , Excel BOOKS, 2010. | | | | | | | | | | |
|  | Apte P. G, International Financial Management –6/e, TMH, 2011 | | | | | | | | | | |
|  | Eiteman, Multinational Business Finance – Moffett and Stonehill, 12/e, Pearson, 2011. | | | | | | | | | | |
| Reference Books | | | | | | | | | | | |
|  | Eun C.S., Resnick B.G., “International Financial Management”, 2010, Tata McGraw Hill Education Pvt. Ltd., 4th Ed. Special Indian Edition | | | | | | | | | | |
|  | Shailaja G, “International Finance”, 2010, 2nd Ed. Orient Black’swan. | | | | | | | | | | |
|  | Hendrik Van den Berg, “International Finance and Open Economy Macro Economics”, 2009, 1st Ed. Cambridge. | | | | | | | | | | |
|  | Sharan V., “International Financial Management”, 2009, 5th Ed. PHI, EEE | | | | | | | | | | |
|  | Madura J., “International Financial Management”, 2010, 4th Ed. Cengage Learning. | | | | | | | | | | |
| Web Resources | | | | | | | | | | | |
|  | [www.iare.ac.in](http://www.iare.ac.in) | | | | | | | | | | |
|  | [www.rug.nl](http://www.rug.nl) | | | | | | | | | | |
|  | [www.soas.ac.uk](http://www.soas.ac.uk) | | | | | | | | | | |

**Mapping with Programme Outcomes  
 and Program Specific Outcome**s:

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 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 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO 2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO 3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO 4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO 5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 14 | 13 | 10 | 10 | 10 | 10 | 15 | 12 | 10 |
| AVERAGE | 3 | 2 | 2.8 | 2.6 | 2 | 2 | 2 | 2 | 3 | 2.4 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**

**Discipline Specific Elective 8/8 - Spreadsheet for Business**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Corse 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 | | | | | | | | | | 75 |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | | | |

|  |  |
| --- | --- |
| CO | 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**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | GENERAL AWARNESS FOR COMPETITVE EXAMINATION | Professional competency skill | **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 Majorities, 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 | | | | | | | | | | | |