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

**PROGRAMME OBJECTIVE:**

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

The B.Com. GST Degree Programme provides ample exposure to

* Learn the fundamentals of GST and its applicability on a transaction.
* Understand when, where and how much tax needs to be paid. Analyze whether input tax credit will be available.
* Learn to obtain GST registration, and prepare, and file returns on the government portal. Undertake reconciliations for filing of returns.
* Learn to generate E-invoices and E-waybill. Maintain accounts and records to be ready for assessments and audits.
* Qualify for in-demand job titles: Tax Accountant, Taxation Executive, Accountant

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| **TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME** | |
| **Programme:** | **B.COM G.S.T.** |
| **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** |
| 1.1 Part-1 Tamil or other Languages | 3 | 6 | 2.1 Part-1 Tamil or other Languages | 3 | 6 | 3.1 Part-1 Tamil or other Languages | 3 | 6 | 4.1 Part-1 Tamil or other Languages | 3 | 6 | 5.1 Core Course IX | 4 | 5 | 6.1 Core Course –XIII | 4 | 6 |
| 1.2 Part-2 English | 3 | 6 | 2.2 Part-2 English | 3 | 6 | 3.2 Part-2 English | 3 | 6 | 4.2 Part-2 English | 3 | 6 | 5.2 Core Course X | 4 | 5 | 6.2 Core Course XIV | 4 | 6 |
| 1.3 Core  Course I | 5 | 5 | 2..3 Core Course III | 5 | 5 | 3.3 Core  Course V | 5 | 5 | 4.3 Core Course VII  Core Industry Module | 5 | 5 | 5. 3.Core Course XI | 4 | 5 | 6.3 Core Course XV | 4 | 6 |
| 1.4 Core Course II | 5 | 5 | 2.4 Core Course IV | 5 | 5 | 3.4 Core  Course VI | 5 | 5 | 4.4 Core Course VIII | 5 | 5 | 5. 4.Core Course –/ Project with viva- voce 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-1 | 2 | 2 | 2.6 Skill Enhancement Course-2 | 2 | 2 | 3.6 Skill Enhancement Course 4,  (Entrepreneurial Skill) | 1 | 1 | 4.6 Skill Enhancement Course 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 3 | 2 | 2 | 3.7 Skill Enhancement Course 5 | 2 | 2 | 4.7 Skill Enhancement Course 7 | 2 | 2 | 5.7 Value Education | 2 | 2 | 6.7 Professional Competency Skill | 2 | 2 |
|  |  |  |  |  |  | 3.8  Environmental Studies | - | 1 | 4.8 Environmental Studies | 2 | 1 | 5.8 Summer Internship /Industrial Training | 2 |  |  |  |  |
|  | **23** | **30** |  | **23** | **30** |  | **22** | **30** |  | **25** | **30** |  | **26** | **30** |  | **21** | **30** |
| **Total – 140 Credits** | | | | | | | | | | | | | | | | | |

**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 | Tamil or other Languages | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course COURSE-1 | 2 | 2 |
| Foundation Course | 2 | 2 |
|  |  | **23** | **30** |

**Semester-II**

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

**Second Year – Semester-III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Tamil or other Languages | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -COURSE-4 (Entrepreneurial Based) | 1 | 1 |
| Skill Enhancement Course -COURSE-5 (Discipline / Subject Specific) | 2 | 2 |
| Environmental Studies | - | 1 |
|  |  | **22** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Tamil or other Languages | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 13 |
| Part-4 | Skill Enhancement Course -COURSE-6 (Discipline / Subject Specific) | 2 | 2 |
| Skill Enhancement Course -COURSE-7 (Discipline / Subject Specific) | 2 | 2 |
| Environmental Studies | 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** |

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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)** | | * The lowest level of questions require students to recall information from the course content * Knowledge questions usually require students to identify information in the text book. | |
| **Understanding (K2)** | | * Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. * The questions go beyond simple recall and require students to combine data together | |
| **Application (K3)** | | * Students have to solve problems by using / applying a concept learned in the classroom. * Students must use their knowledge to determine a exact response. | |
| **Analyze (K4)** | | * Analyzing the question is one that asks the students to break down something into its component parts. * Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. | |
| **Evaluate (K5)** | | * Evaluation requires an individual to make judgment on something. * Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. * Students are engaged in decision-making and problem – solving. * Evaluation questions do not have single right answers. | |
| **Create (K6)** | | * The questions of this category challenge students to get engaged in creative and original thinking. * Developing original ideas and problem solving skills | |

**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 |

**Credit Distribution for UG Programmes**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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. Tamil or other Languages | 3 | 6 | Part..1. Tamil or other Languages | 3 | 6 | Part..1. Tamil or other Languages | 3 | 6 | Part..1. Tamil or other Languages | 3 | 6 | 5.1 Core Course IX | 4 | 5 | 6.1 Core Course –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 X | 4 | 5 | 6.2 Core Course –XIV | 4 | 6 |
| 1.3 Core Course I | 5 | 5 | 2..3 Core Course III | 5 | 5 | 3.3 Core Course V | 5 | 5 | 4.3 Core Course VII  Core Industry Module | 5 | 5 | 5. 3.Core Course -XI | 4 | 5 | 6.3 Core Course – XV | 4 | 6 |
| 1.4 Core Course II | 5 | 5 | 2.4 Core Course IV | 5 | 5 | 3.4 Core Course VI | 5 | 5 | 4.4 Core Course – VIII | 5 | 5 | 5. 4.Core Course –/ Project with viva- voce -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-1 | 2 | 2 | 2.6 Skill Enhancement Course-2 | 2 | 2 | 3.6 Skill Enhancement Course -4,  (Entrepreneurial Skill) | 1 | 1 | 4.6 Skill Enhancement Course-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 –3 | 2 | 2 | 3.7 Skill Enhancement Course -5 | 2 | 2 | 4.7 Skill Enhancement Course -7 | 2 | 2 | 5.7 Value Education | 2 | 2 | 6.7 Professional Competency Skill | 2 | 2 |
|  |  |  |  |  |  | 3.8  Environmental Studies | - | 1 | 4.8 Environmental Studies | 2 | 1 | 5.8 Summer Internship /Industrial Training | 2 |  |  |  |  |
|  | **23** | **30** |  | **23** | **30** |  | **22** | **30** |  | **25** | **30** |  | **26** | **30** |  | **21** | **30** |
| **Total – 140 Credits** | | | | | | | | | | | | | | | | | |

**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 | Tamil or other languages | 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 | Tamil or other languages | 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 | Tamil or other languages | 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 |
| Environmental Studies | - | 1 |
|  |  | **22** | **30** |

**Semester-IV :**

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| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Tamil or other languages | 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 |
| Environmental Studies | 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 | 28 |
| **Part-4** | Value Education | 2 | 2 |
| Internship / Industrial Visit / Field Visit | 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** |

|  |  |  |
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| **MethodsofEvaluation** | | |
| **InternalEvaluation** | ContinuousInternalAssessmentTest | 25 Marks |
| Assignments |
| Seminars |
| AttendanceandClassParticipation |
| **ExternalEvaluation** | EndSemesterExamination | 75 Marks |
|  | Total | 100 Marks |
| **MethodsofAssessment** | | |
| **Recall(K1)** | Simpledefinitions,MCQ,Recallsteps,Conceptdefinitions | |
| **Understand/Comprehend(K2)** | MCQ,True/False,Shortessays,Conceptexplanations,Shortsummaryor  overview | |
| **Application (K3)** | Suggestidea/conceptwithexamples,Suggestformulae, Solveproblems,  Observe,Explain | |
| **Analyze(K4)** | Problem-solvingquestions,Finishaprocedureinmanysteps,Differentiate | |
|  | betweenvariousideas,Mapknowledge | |
| **Evaluate(K5)** | Longer essay/Evaluationessay,Critiqueorjustifywithprosandcons | |
| **Create(K6)** | Checkknowledgeinspecificoroffbeatsituations,Discussion,Debatingor  Presentations | |

**B.COM –G.S.T**

| **Part** | **Course**  **Code** | | **Title of the Course** | **Credits** | **Hours** | |
| --- | --- | --- | --- | --- | --- | --- |
| **FIRST YEAR - FIRST SEMESTER** | | | | | | |
| Part I |  | | Tamil or other Languages | **3** | **6** | |
| Part II |  | | English I | **3** | 6 | |
| Part III |  | | Core Paper I –**Financial Accounting I** | 5 | **5** | |
| Part III |  | | Core Paper II - **Principles of Management** | **5** | **5** | |
| Part III |  | | Elective I - Business Economics | **3** | **4** | |
|  | | Elective I - Indian Economic Development |
|  | | Elective I –International Trade |
| Part IV |  | | Skill Enhancement Course SEC – 1 | **2** | **2** | |
|  | | Skill Enhancement Foundation Course FC | **2** | **2** | |
|  |  | | **TOTAL** | **23** | **30** | |
| **SECOND SEMESTER** | | | | | | |
| Part I |  | | Tamil or other Languages | **3** | **6** | |
| Part II |  | | English II | **3** | 6 | |
| Part III |  | | Core Paper III –**Financial Accounting II** | 5 | **5** | |
| Part III |  | | Core Paper IV-**Business Mathematics and Statistics** | **5** | **5** | |
| Part III |  | | Elective II –Principles of Marketing | **3** | **4** | |
|  | | Elective II –Business Law |
|  | | Elective II – E – Commerce |
| Part IV |  | | Skill Enhance Course – 2 | **2** | **2** | |
|  | | Skill Enhancement Course – 3 | **2** | **2** | |
|  |  | | **TOTAL** | **23** | **30** | |
| **SECOND YEAR - THIRD SEMESTER** | | | | | | |
| Part I |  | | Tamil or other Languages | **3** | **6** | |
| Part II |  | | English III | **3** | 6 | |
| Part III |  | | Core Paper V- **Corporate Accounting I** | 5 | **5** | |
| Part III |  | | Core Paper VI – **Indirect Taxation** | **5** | **5** | |
| Part IV |  | Elective III – Financial Services | | **3** | | **4** | |
|  | Elective III – Exception under GST | |
|  | Elective III – Direct Tax Management | |
| Part IV |  | Skill Enhance Course – 4 | | **1** | | **1** | |
|  | Skill Enhancement Course – 5 | | **2** | | **2** | |
|  | Environmental Studies | | **1** | | **1** | |
|  |  | **TOTAL** | | **23** | | **30** | |
| **FOURTH SEMESTER** | | | | | | |
| Part I |  | Tamil or other Languages | | **3** | | **6** | |
| Part II |  | English IV | | **3** | | 6 | |
| Part III |  | Core Paper VII– **Corporate Accounting II** | | 5 | | **5** | |
| Part III |  | Core Paper VIII- **Company Law** | | **5** | | **5** | |
| Part III |  | Elective IV– Computer Applications in Business | | **3** | | **3** | |
|  | Elective IV– Spreadsheet for Business | |
|  | Elective IV- Operations Research | |
| Part IV |  | Skill Enhance Course SEC – 6 | | **2** | | **2** | |
|  | Skill Enhancement Course – Tally Prime | | **2** | | **2** | |
|  | Environmental Studies | | 2 | | **1** | |
|  |  | **TOTAL** | | **25** | | **30** | |
| **THIRD YEAR - FIFTH SEMESTER** | | | | | | |
| Part III |  | Core Paper IX –**Cost Accounting I** | | **4** | | **5** | |
| Part III |  | Core Paper X - **Banking Law and Practice** | | **4** | | **5** | |
| Part III |  | Core Paper XI – **Income Tax Law and**  **Practice I** | | **4** | | **5** | |
| Part III |  | Core Paper XII – **Auditing and Corporate**  **Governance / Project with *Vivo Voce*** | | **4** | | **5** | |
| Part III |  | Discipline Specific Elective 1/2 – Supply /  2/2 - Composition Scheme | | **3** | | **4** | |
|  | Discipline Specific Elective 3/4 – Registration of GST / 4/4 – Reverse Charge mechanism | | **3** | | **4** | |
| Part IV |  | Value Education | | **2** | | **2** | |
|  |  | Summer Internship / Industrial Training | | **2** | | **-** | |
|  |  | **TOTAL** | | **26** | | **30** | |
| **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 5/6 – Input Tax Credit / 6/6 - Return and Payment of Tax | **3** | **5** | |
|  | | Discipline Specific Elective 7/8-Documents/ 8/8 -E Way Bill | **3** | **5** | |
|  |  | | G.S.T. awareness for Competitive Examination | **2** | **2** | |
| Part V |  | | Extension Activity | **1** | **-** | |
|  |  | | **TOTAL** | **21** | **30** | |
| **GRAND TOTAL** | | | | **140** |  | |

**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: Business Economics**

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

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - I**

**Elective - I: Indian Economic Development**

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Elective - I: International Trade**

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**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 Mathematics & Statistics**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **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. | | | | | | | | | **15** | |
| II | **Interest and Annuity**  Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.  Annuity - Meaning - Types of Annuity Applications. | | | | | | | | | **15** | |
| 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. | | | | | | | | | **15** | |
| IV | **Correlation and Regression**  Correlation - Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients. | | | | | | | | | **15** | |
| 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. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **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 :– PRINCIPLES OF MARKETING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **LearningObjectives** | | | | | | | | | | | |
| **LO1** | Toknowtheconceptandfunctionsofmarketing | | | | | | | | | | |
| **LO2** | Tounderstandtheimportanceofmarketsegmentation | | | | | | | | | | |
| **LO3** | Toexaminethestagesofnewproductdevelopment | | | | | | | | | | |
| **LO4** | Togainknowledgeonthevariousadvertisingmedias | | | | | | | | | | |
| **LO5** | Toanalysetheglobalmarketenvironment | | | | | | | | | | |
| **Prerequisite:ShouldhavestudiedCommerceinXIIStd** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **IntroductiontoMarketing**  Meaning–Definition and Functions of Marketing– Evolution ofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing - Classification ofMarkets - Niche Marketing. | | | | | | | | | **12** | |
| 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. | | | | | | | | | **12** | |
| III | **Product&Price**  MarketingMix––anoverviewof4P’sofMarketingMix–  Product–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle––Pricing–Policies-Objectives–FactorsInfluencingPricing– Kinds of Pricing. | | | | | | | | | **12** | |
| 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. | | | | | | | | | **12** | |
| V | **CompetitiveAnalysisandStrategies**  Global MarketEnvironment–Social Responsibility and Marketing Ethics - RecentTrendsinMarketing –ABasicUnderstandingofE–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **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 | | | | | | | | | | |

|  |  |
| --- | --- |
| **Reference Books** | |
| 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** | |
| **Web Resources** | |
| 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**

**Elective II :Business law**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the 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 | | | | | | | | | **12** | |
| 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 | | | | | | | | | **12** | |
| 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 – | | | | | | | | | **12** | |
| 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. | | | | | | | | | **12** | |
| 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 | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Explain the Objectives and significance of Mercantile law | | | | | | | | | | |
| **CO2** | Understand the clauses and exceptions of Indian Contract Act. | | | | | | | | | | |
| **CO3** | Outline the contract of indemnity and guarantee | | | | | | | | | | |
| **CO4** | Familiar with the provision relating to Bailment and Pledge | | | | | | | | | | |
| **CO5** | Explain the various provisions of Sale of Goods Act 1930 | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi. | | | | | | | | | | |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | | | | | | | | | | |
| 3 | M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi | | | | | | | | | | |
| 4 | M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi. | | | | | | | | | | |
| 5 | Shusma Aurora, Business Law, Taxmann, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | PreethiAgarwal, Business Law, CA foundation study material, Chennai. | | | | | | | | | | |
| 2 | Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai. | | | | | | | | | | |
| 3 | Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi. | | | | | | | | | | |
| 4 | D.Geet, Business Law NiraliPrakashan Publication, Pune. | | | | | | | | | | |
| 5 | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) | | | | | | | | | | |
| 2 | <http://swcu.libguides.com/buslaw> | | | | | | | | | | |
| 3 | <http://libguides.slu.edu/businesslaw> | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - II**

**Elective - II: E- Commerce**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To know the 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 the 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 | Agarwala, K.N. and D. Agarwala, Business on the Net : What’s and How’s of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai | | | | | | | | | | | |
| 2 | Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi | | | | | | | | | | | |
| 3 | Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. 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 I and Theodore H. K ClarkGlobal 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 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**

**Core – V: Corporate Accounting I**

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

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **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 | | | | | | | | | **15** | |
| 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. | | | | | | | | | **15** | |
| 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 | | | | | | | | | **15** | |
| 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. | | | | | | | | | **15** | |
| V | **Customs Act 1962**  Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **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**

**SECOND YEAR – SEMESTER – III**

**Elective - III: - Financial Services**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To impart knowledge on the role and function of the Indian financial system. | | | | | | | | | |
| **LO2** | To enrich their knowledge on key areas relating to management of financial products and services | | | | | | | | | |
| **LO3** | To familiarize students about Venture Capital, Leasing. | | | | | | | | | |
| **LO4** | To make them understand the Credit Rating system. | | | | | | | | | |
| **LO5** | To provide insights into mutual funds and the operation of NSDL and CSDL. | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | |

| **Unit** | | **Contents** | **No. of Hours** |
| --- | --- | --- | --- |
| I | | **Introduction to Financial System**  Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms. | **12** |
| II | | **Introduction to Financial Services**  Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. | **12** |
| III | | **Venture Capital and Leasing**  Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing. | **12** |
| IV | | **Credit Rating**  Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context. | **12** |
| V | | **Mutual Funds**  Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL. | **12** |
|  | | **TOTAL** | **60** |
| **Course Outcomes** | | | |
| **CO1** | Summarise the role and function of the financial system | | |
| **CO2** | Gain practical knowledge on key areas relating to management of financial products and services | | |
| **CO3** | Familiarize students about Venture Capital, Leasing. | | |
| **CO4** | Infer the importance of the Credit Rating system. | | |
| **CO5** | Understand various types of Mutual funds schemes and the roles of NSDL and CSDL. | | |
| **Textbooks** | | | |
| 1 | Gurusamy.S, Financial Services, Tata McGraw Hill, Noida. | | |
| 2 | C. Rama Gopal, Financial Services, Vikas Publishing House, Noida. | | |
| 3 | M.Y.Khan, Financial Services, Tata McGraw Hill, Noida. | | |
| 4 | E. Dharmaraj, Financial Services, S.Chand, New Delhi. | | |
| **Reference Books** | | | |
| 1 | Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States. | | |
| 2 | Perry Stinson, Bank management and Financial Services,Clanrye International, USA. | | |
| 3 | E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai. | | |
| 4 | B. Santhanam, Financial Services, Margham Publications, Chennai. | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | |
| **Web Resources** | | | |
| 1 | <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html> | | |
| 2 | <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/> | | |
| 3 | <https://scripbox.com/mf/what-is-mutual-fund/> | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**Elective - III: -**

**Exemptions under GST**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basics of Exemptions of Goods or Services under GST. | | | | | | | | | | |
| **LO2** | To enable the students to know the Power to Grant exemption. | | | | | | | | | | |
| **LO3** | To familiarize with the Exempted Goods. | | | | | | | | | | |
| **LO4** | To learn the Exempted services in Transportation of passengers. | | | | | | | | | | |
| **LO5** | To gain knowledge on the services in Educational Institutions. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Supply - Exempted Supply – Taxable Supply – Non Taxable Supply – Zero rated Supply – Exemption to - specified activities or transactions – Specified Supplier – Specified recipients. | | | | | | | | | **12** | |
| II | **Power to Grant Exemption from Tax**  Persons having power to Grant exemption – Whole of tax – part of tax – notification or Special order – Conditional exemption – un conditional exemption. | | | | | | | | | **12** | |
| III | **Exempted Goods**  Live Animals – Dairy Produce – Miscellaneous edible preparations – Handloom – Musical Instruments – Printed Books – Cotton – Pharmaceutical Products – Raw Silk –Edible vegetables – Edible Fruits – cereals etc. | | | | | | | | | **12** | |
| IV | **Exempted Services**  Services of transportation of passengers –Charitable activities – Hotel accommodation provided by trusts – Religious Yatras or pilgrimage – Hospitals managed by Charitable trust – recreational activities - Renting. | | | | | | | | | **12** | |
| V | **Exempted Services – Educational Institutions**  Agriculture related services – Educational institution – Health care services – Local Authority – Construction Services – Goods Transport Agency (GTA) service – Transportation of Goods etc. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Demonstrate the importance definition regarding exempted supply. | | | | | | | | | | |
| **CO2** | Determine the power to grant exemption from Tax. | | | | | | | | | | |
| **CO3** | Remember the concept of Exempted Goods. | | | | | | | | | | |
| **CO4** | Analyse the various Exempted services. | | | | | | | | | | |
| **CO5** | Evaluate the Exempted services in Educational Institutions. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation – Margham Publications. | | | | | | | | | | |
| 2 | Dr.H.C. Mehrotra&Prof.V.P. Agarwal, Goods and Services Tax – SahityaBhawan Publications : Agra | | | | | | | | | | |
| 3 | CA G. Sekar, Indirect taxes – Padhuka Book | | | | | | | | | | |
| 4 | V.S.Daty – GST- Input Tax Credit - Taxmann Publishers | | | | | | | | | | |
| 5 | V. Balachandran, Indirect taxation – Sultan Chand & Sons | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Taxmann Cracker – Indirect Tax Law – CA Dr. Mahesh Gour | | | | | | | | | | |
| 2 | CMA & CA Study material | | | | | | | | | | |
| 3 | GST unlocking the complexities of Indirect taxes – ShailinderSekhon | | | | | | | | | | |
| 4 | GST practice source book, CA SathyadevPurohit – Tax Publishers | | | | | | | | | | |
| 5 | Theory and practice of GST, Himalaya Publishing House | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.taxmann.com/bookstore/product/7540-students-guide-gst-customs-law> | | | | | | | | | | |
| 2 | <https://taxguru.in/goods-and-service-tax/gst-related-provisions-constitution-india.html> | | | | | | | | | | |
| 3 | https://cleartax.in/s/gst-law-goods-and-services-tax | | | | | | | | | | |

**SECOND YEAR – SEMESTER – III**

**Elective – iii: Direct Tax Management**

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

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| **C1** | To understand procedures relating to Assessment of total income of firms and companies. | |
| **C2** | To know the steps involved Filing of Returns of income. | |
| **C3** | To be familiar with Procedures for Deduction of Tax at source. | |
| **C4** | To learn about Appeals and Revisions. | |
| **C5** | To gain an insight into International Taxation. | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | Assessment of total income of firms and companies- Tax evasion and Tax avoidance Tax planning for firms companies and new businesses. | 12 |
| II | Filing of Returns of income – Due dates of filing - Voluntary filing – Belated return – Defective return - Signing of return – PAN - Procedure for assessment – Types of Assessment | 12 |
| III | Procedure for Deduction of Tax at source – Tax collected at source- Advance payment of tax – Refund of taxes | 12 |
| IV | Appeals and Revisions - Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officers | 12 |
| V | International Taxation – double taxation relief – bilateral relief – unilateral relief – DTAA (Double Taxation Avoidance Agreements) – General Anti Avoidance Rules (GAAR) - Special provisions relating to Avoidance of Tax – transfer pricing – Taxation of Non – Residents - POEM | 12 |
|  | **TOTAL** | **60** |
|  |  |  |
| CO | Course Outcomes | |
|  |  | |
| CO1 | Recall procedures relating to Assessment of total income of firms and companies. | |
| CO2 | Apply the steps involved Filing of Returns of income. | |
| CO3 | Infer the Procedures for Deduction of Tax at source. | |
| CO4 | Determine the prceduresfor Appeals and Revisions. | |
| CO5 | Compare and contrast International Taxation with Indian Taxation. | |
| Textbooks | | |
| 1 | Dr. Vinod K. Singhania& Dr. Monica Singhania, Students’ Guide to Income Tax including GST, Taxmann Publications Pvt.Ltd. New Delhi. | |
| 2 | Dr. H.C. Mehrotra&Dr.S.P.Goyal, Income Tax Law and Practice, SahityaBhawan Publication, Agra, 60st edition 2019. | |
| Reference Books | | |
| 1 | T,S Reddy &Y.Hari Prasad Reddy – Income Tax Theory , Law & Practice , Margham Publications 17th edition 2018. | |
| 2 | A. Murthy – Income Tax Theory , Law & Practice , Vijay Nicole Imprints Pvt Ltd 7th edition 2019. | |

Mapping with Rpogramme Outcomes:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **COs** | **POs** | | | | | | **PSOs** | | |
|  | 1 | 2 | 3 | 4 | 5 | 6 | 1 | 2 | 3 |
| CO1 | 3 | 1 | 3 | 3 | 1 | 3 | 2 | 1 | 2 |
| CO2 | 3 | 1 | 3 | 1 | 1 | 3 | 2 | 1 | 2 |
| CO3 | 3 | 1 | 3 | 1 | 1 | 3 | 2 | 1 | 2 |
| CO4 | 3 | 1 | 3 | 1 | 1 | 3 | 2 | 1 | 2 |
| CO5 | 3 | 1 | 3 | 3 | 1 | 3 | 2 | 1 | 2 |
| Total | 15 | 5 | 15 | 9 | 5 | 15 | 10 | 5 | 10 |
| Average | 3 | 1 | 3 | 1.8 | 1 | 3 | 2 | 1 | 2 |

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

**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** |
|  |  | | | | | | | | | | | | |
|  | **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 ReconstructionInternal 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 G.S.T. 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**

**Core – VIII: COMPANY LAW**

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Elective –4: Computer Application in Business**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **1** |  | **2** |  | **3** | **3** | **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. | | | | | | | | | **9** | |
| 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. | | | | | | | | | **9** | |
| III | **Preparing Presentations**  Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations. | | | | | | | | | **9** | |
| 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. | | | | | | | | | **9** | |
| 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. | | | | | | | | | **9** | |
|  | **TOTAL** | | | | | | | | | **45** | |
| **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**

**Elective –iv: SPREAD SHEET FOR BUSINESS**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **1** |  | **2** |  | **3** | **3** | **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. | | | | | | | | | | **9** | |
| 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. | | | | | | | | | | **9** | |
| III | **Statistical Analysis**  Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis. | | | | | | | | | | **9** | |
| 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. | | | | | | | | | | **9** | |
| 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. | | | | | | | | | | **9** | |
|  | **TOTAL** | | | | | | | | | | **45** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | | Develop And Apply Fundamental Spread Sheet Skills. | | | | | | | | | | |
| **CO2** | | Understanding Various Tools Used In Ms-Excel. | | | | | | | | | | |
| **CO3** | | Knowledge On Various Statistical Tests in Ms-Excel. | | | | | | | | | | |
| **CO4** | | Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions. | | | | | | | | | | |
| **CO5** | | Develop Trending Application Using MS-Excel | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | | John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA. | | | | | | | | | | |
| 2 | | Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore. | | | | | | | | | | |
| 3 | | Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA. | | | | | | | | | | |
| 4 | | Greg Harvey, Excel 2016 for Dummies, Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai. | | | | | | | | | | |
| 2 | | Google Sheets Basics: Masato Takeda and others; TekuruInc, India. | | | | | | | | | | |
| 3 | | HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai. | | | | | | | | | | |
| 4 | | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, 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 OUTCOMESE**

|  | **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**

**SECOND YEAR – SEMESTER – IV**

**Elective IV –Operation Research**

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

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

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

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

**SECOND YEAR – SEMESTER - IV**

**THIRD YEAR – SEMESTER - V**

**Core – IX: Cost Accounting - I**

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

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Core – X: 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 BankingMeaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional BankingMobile 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 - G.S.T. 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. | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://cleartax.in/s/residential-status/> | | | | | | | | | | |
| 2 | <https://www.legalraasta.com/itr/income-from-salary/> | | | | | | | | | | |
| 3 | <https://taxguru.in/income-tax/income-house-properties.html> | | | | | | | | | | |

**3 – Strong, 2- Medium, 1- Low**

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

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

**THIRD YEAR – SEMESTER – V**

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

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To enable students to understand process of auditing and its classification. | | | | | | | | | | |
| **LO2** | | Toimpart knowledge on internal check and internal control. | | | | | | | | | | |
| **LO3** | | To illustrate the role of auditors in company. | | | | | | | | | | |
| **LO4** | | To help students understand the framework, theories and models of Corporate Governance. | | | | | | | | | | |
| **LO5** | | To provide insights into the concept of Corporate Social Responsibility | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Auditing**  Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations | | | | | | | | | | **15** | |
| II | **Audit Procedures and Documentation**  Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation | | | | | | | | | | **15** | |
| III | **Company Auditor**  Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools. | | | | | | | | | | **15** | |
| IV | **Introduction to Corporate Governance**  Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors | | | | | | | | | | **15** | |
| V | **Corporate Social Responsibility**  Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules | | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | | **75** | |

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – 1 /2 : Supply**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basics of Supply under GST. | | | | | | | | | | |
| **LO2** | To enable the students to know the Time of Supply of Goods and services. | | | | | | | | | | |
| **LO3** | To familiarize with the Composite and Mixed Supply. | | | | | | | | | | |
| **LO4** | To learn the method to compute the value of Supply. | | | | | | | | | | |
| **LO5** | To gain knowledge on the Place of Supply procedure. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Taxable Events for GST – Supply – Meaning, Scope, Inclusive Definition and Exclusive definition – Negative List. | | | | | | | | | **12** | |
| II | **Composite and Mixed Supply**  Composition Levy – Composite Supply – Determination of Rate of Tax for Composite Supply – Mixed Supply - Determination of Rate of Tax for Mixed Supply | | | | | | | | | **12** | |
| III | **Time of Supply of Goods or Services**  Time of supply of Goods – Movement of Goods – No movement of Goods – Composition Levy – Continuous Supply of Goods - Time of Supply of Services – Invoice issued on time – not issued on time | | | | | | | | | **12** | |
| IV | **Value of Supply**  Value of Supply – Definition – Determination of Value of Supply - Price is sole consideration – Related person – Not related person | | | | | | | | | **12** | |
| V | **Place of Supply**  Place of Supply – Movement of Goods – No movement of Goods – Goods assembled or installed – Goods supplied on a vessel – Imports - Exports | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Explain the Objectives and Scope of Supply under GST | | | | | | | | | | |
| **CO2** | Understand the Composite and Mixed supply. | | | | | | | | | | |
| **CO3** | Remember the concepts on Time of Supply. | | | | | | | | | | |
| **CO4** | Outline of Place of supply procedure. | | | | | | | | | | |
| **CO5** | Analyse the various Process of computation of value of supply. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | D.S. AGARWALA, VIKASH KUMAR BANKA, AYUSH SARAF, Taxmann's. ‘PRACTICAL GUIDE TO GST COMPLIANCES’, New Delhi. | | | | | | | | | | |
| 2 | Dr.H.C. Mehrotra&Prof.V.P. Agarwal, Goods and Services Tax – SahityaBhawan Publications : Agra | | | | | | | | | | |
| 3 | CA G. Sekar, Indirect taxes – Padhuka Book | | | | | | | | | | |
| 4 | V.S.Daty – GST- Input Tax Credit - Taxmann Publishers | | | | | | | | | | |
| 5 | V. Balachandran, Indirect taxation – Sultan Chand & Sons | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Taxmann Cracker – Indirect Tax Law – CA Dr. Mahesh Gour | | | | | | | | | | |
| 2 | CMA & CA Study material | | | | | | | | | | |
| 3 | GST unlocking the complexities of Indirect taxes – ShailinderSekhon | | | | | | | | | | |
| 4 | GST practice source book, CA SathyadevPurohit – Tax Publishers | | | | | | | | | | |
| 5 | Theory and practice of GST, Himalaya Publishing House | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.taxmann.com/bookstore/product/7540-students-guide-gst-customs-law | | | | | | | | | | |
| 2 | https://taxguru.in/goods-and-service-tax/gst-related-provisions-constitution-india.html | | | | | | | | | | |
| 3 | https://cleartax.in/s/gst-law-goods-and-services-tax | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Elective -2/2 : COMPOSITION SCHEME**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basics of composition levy | | | | | | | | | | |
| **LO2** | To enable the students to know the threshold limits for composition scheme. | | | | | | | | | | |
| **LO3** | To familiarize the various forms and persons liable to apply for registration. | | | | | | | | | | |
| **LO4** | To learn the rates and penalties in regards with composition scheme. | | | | | | | | | | |
| **LO5** | To gain the knowledge on procedures and validity to registration under composition levy. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Introduction  Meaning of composition scheme – Advantage and Disadvantage of composition scheme – Definition of Aggregate turnover, manufacture – Restaurant - Trader | | | | | | | | | **12** | |
| II | Threshold Limit  Meaning of Threshold limit – Special Category States – Provisions – Threshold limit – Other than Special Category States - Provisions Threshold limit. | | | | | | | | | **12** | |
| III | Various forms and applicability  Various forms for composition levy assesses persons eligible for composition levy – manufacturer – Restaurant Trader – Service Provider – Persons not entitled to avail composition scheme. | | | | | | | | | **12** | |
| IV | Rate of Taxes and Penalty  Goods – Category of Registered persons – Rate of Tax of CGST Rule 2017 – Composition scheme – Services Provider – Rate of tax filing of return – Penalty for delay in filling | | | | | | | | | **12** | |
| V | Procedure to apply validity  Procedure to apply composition scheme- Validity of composition levy – Condition satisfied – Condition not satisfied – Self withdrawal – Proper officer has reason to believe taxpayer not eligible for the composition levy. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Demonstrate the importance and advantages of composition scheme. | | | | | | | | | | |
| **CO2** | Determine the threshold limits for aggregate turnover. | | | | | | | | | | |
| **CO3** | Remember the various forms and applicability of composition scheme. | | | | | | | | | | |
| **CO4** | Analyse the various rates of taxes and penalty procedure | | | | | | | | | | |
| **CO5** | Evaluate the registration procedure and validity of application under composition scheme. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | D.S. AGARWALA, VIKASH KUMAR BANKA, AYUSH SARAF, Taxmann's. ‘PRACTICAL GUIDE TO GST COMPLIANCES’, New Delhi. | | | | | | | | | | |
| 2 | Dr.H.C. Mehrotra&Prof.V.P. Agarwal, Goods and Services Tax – SahityaBhawan Publications : Agra | | | | | | | | | | |
| 3 | CA G. Sekar, Indirect taxes – Padhuka Book | | | | | | | | | | |
| 4 | V.S.Daty – GST- Input Tax Credit - Taxmann Publishers | | | | | | | | | | |
| 5 | V. Balachandran, Indirect taxation – Sultan Chand & Sons | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | **Reference Books** |
| 1 | Taxmann Cracker – Indirect Tax Law – CA Dr. Mahesh Gour | | | | | | | | | | |
| 2 | CMA & CA Study material | | | | | | | | | | |
| 3 | GST unlocking the complexities of Indirect taxes – ShailinderSekhon | | | | | | | | | | |
| 4 | GST practice source book, CA SathyadevPurohit – Tax Publishers | | | | | | | | | | |
| 5 | Theory and practice of GST, Himalaya Publishing House | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.taxmann.com/bookstore/product/7540-students-guide-gst-customs-law | | | | | | | | | | |
| 2 | https://taxguru.in/goods-and-service-tax/gst-related-provisions-constitution-india.html | | | | | | | | | | |
| 3 | https://cleartax.in/s/gst-law-goods-and-services-tax | | | | | | | | | | |

**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**

**THIRD YEAR – SEMESTER - V**

**ELECTIVE – 3/4: REGISTRATION OF GST**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basics of Registration under GST. | | | | | | | | | | |
| **LO2** | To enable the students to know the Procedure for Registration. | | | | | | | | | | |
| **LO3** | To familiarize with the Compulsory registration procedure. | | | | | | | | | | |
| **LO4** | To learn the Threshold limits for registration. | | | | | | | | | | |
| **LO5** | To gain knowledge on the Cancellation procedures for Registration. | | | | | | | | | | |
| **Prerequisites:** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction of Registration**  Registration – Meaning, Need, Advantages and Exceptions–Aggregate Turnover, Inclusive and Exclusive Definition –Computation of Aggregate turnover based on PAN. | | | | | | | | | **12** | |
| II | **Threshold Limit**  Threshold Limit –Meaning, Threshold Limit for Supply exclusively engaged in “Supply of Goods”, “Supply of Services”, or both “Goods and Services” – Voluntary Registration – Meaning and Advantages. | | | | | | | | | **12** | |
| III | **Compulsory Registration**  Compulsory Registration in certain cases - inter-state taxable supply, Causal taxable persons, reverse charge, Electronic Commerce Operator, Non-resident taxable person making taxable supply, Input Service Distributor - Persons not liable for registration – Structure of GSTIN | | | | | | | | | **12** | |
| IV | **Procedure for Registration**  Procedure for Registration – Distinct Person – Biometric authentication for grant of GST registration – Person exempted from Aadhar Authentication – Deemed Registration – Certificate of Registration. | | | | | | | | | **12** | |
| V | **Cancellation of Registration**  Meaning – Person liable to cancel GST Registration – Procedure for Cancellation of Registration – Revocation of Registration – Procedure for Revocation of Registration. | | | | | | | | | **12** | |
| **TOTAL** | | | | | | | | | | **60** | |
| **THEORY 100%** | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| CO1 | Demonstrate the importance of Registration under GST. | | | | | | | | | | |
| CO2 | Determine the Threshold limits for supply. | | | | | | | | | | |
| CO3 | Remember the concept of Compulsory registration. | | | | | | | | | | |
| CO4 | Analyse the various procedures for Registration. | | | | | | | | | | |
| CO5 | Evaluate the Procedure for revocation of cancellation of Registration. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | Taxmann Cracker – Indirect Tax Law – CA Dr. Mahesh Gour | | | | | | | | | | |
|  | CMA & CA Study material | | | | | | | | | | |
|  | CA G. Sekar, Indirect taxes – Padhuka Book | | | | | | | | | | |
|  | V.S.Daty – GST- Input Tax Credit - Taxmann Publishers | | | | | | | | | | |
|  | V. Balachandran, Indirect taxation – Sultan Chand & Sons | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation – Margham Publications. | | | | | | | | | | |
|  | Dr.H.C. Mehrotra&Prof.V.P. Agarwal, Goods and Services Tax – SahityaBhawan Publications : Agra | | | | | | | | | | |
|  | GST unlocking the complexities of Indirect taxes – ShailinderSekhon | | | | | | | | | | |
|  | GST practice source book, CA SathyadevPurohit – Tax Publishers | | | | | | | | | | |
|  | Theory and practice of GST, Himalaya Publishing House | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | https://www.taxmann.com/bookstore/product/7540-students-guide-gst-customs-law | | | | | | | | | | |
|  | https://taxguru.in/goods-and-service-tax/gst-related-provisions-constitution-india.html | | | | | | | | | | |
|  | https://cleartax.in/s/gst-law-goods-and-services-tax | | | | | | | | | | |

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

|  | **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 - V**

**ELECTIVE – 4/4 : REVERSE CHARGE MECHANISM**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To learn the basic concepts of Reverse Charge Mechanism | | | | | | | | | | |
| **LO2** | To understand the specified goods under Reverse Charge Mechanism | | | | | | | | | | |
| **LO3** | To familiarize with the time of supply procedure in Reverse charge | | | | | | | | | | |
| **LO4** | To gain the knowledge on various specified services in Reverse Charge Mechanism | | | | | | | | | | |
| **LO5** | To enable the students to know the process of obtaining the Input Tax credit under Reverse Charge Mechanism | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Reverse Charge mechanism – Introduction – Advantages – Disadvantage – Scope – Forward charge – Diff between forward and reverse charge mechanism applicable scenarios | | | | | | | | | **12** | |
| II | **Reverse Charge on specified goods**  Reverse charge on specified goods – Cashew nuts not shelled or peeled – Bidi wrapper – Tobacco leaves – Silk yarn – Supply of lottery | | | | | | | | | **12** | |
| III | **Time of Supply under Reverse charge**  Time of supply – In Case of supply of goods in case of supply of services – Compliances in respect of supplies under reverse charge mechanism | | | | | | | | | **12** | |
| IV | **Reverse charge on specified services**  Reverse charge on specified services – Goods transport agency – legal services – tribunal – Sponsorship services – Insurance – Banking – NBFC - Security services – Government | | | | | | | | | **12** | |
| V | **Input Tax credit in Reverse charge mechanism**  Registration rules under Reverse Charge mechanism – Input Service distributor – Input Tax credit under Reverse charge mechanism – Self invoice – Interest on late payment – Refunds of Reverse charge mechanism paid. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Remember the basic concepts of forward and reverse charge mechanism | | | | | | | | | | |
| **CO2** | Determine the specified goods under Reverse Charge. | | | | | | | | | | |
| **CO3** | Understand the procedure of time of supply under Reverse Charge mechanism | | | | | | | | | | |
| **CO4** | Evaluate the various specified services in Reverse Charge mechanism | | | | | | | | | | |
| **CO5** | Analyse the process of obtaining the input tax credit under Reverse Charge mechanism | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | D.S. AGARWALA, VIKASH KUMAR BANKA, AYUSH SARAF, Taxmann's. ‘PRACTICAL GUIDE TO GST COMPLIANCES’, New Delhi | | | | | | | | | | |
| 2 | CA G. Sekar, Indirect taxes – Padhuka Book | | | | | | | | | | |
| 3 | V.S.Daty – GST- Input Tax Credit - Taxmann Publishers | | | | | | | | | | |
| 4 | V. Balachandran, Indirect taxation – Sultan Chand & Sons | | | | | | | | | | |
| 5 | CMA & CA Study material | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation – Margham Publications. | | | | | | | | | | |
| 2 | Dr.H.C. Mehrotra&Prof.V.P. Agarwal, Goods and Services Tax – SahityaBhawan Publications : Agra | | | | | | | | | | |
| 3 | GST unlocking the complexities of Indirect taxes – ShailinderSekhon | | | | | | | | | | |
| 4 | GST practice source book, CA SathyadevPurohit – Tax Publishers | | | | | | | | | | |
| 5 | Theory and practice of GST, Himalaya Publishing House | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.taxmann.com/bookstore/product/7540-students-guide-gst-customs-law | | | | | | | | | | |
| 2 | https://taxguru.in/goods-and-service-tax/gst-related-provisions-constitution-india.html | | | | | | | | | | |
| 3 | https://cleartax.in/s/gst-law-goods-and-services-tax | | | | | | | | | | |

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

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

**THIRD YEAR – SEMESTER - 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 StandardsAn Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement. | | | | | | | | | **18** | | |
| II | | Job Costing, Batch Costing and Contract CostingDefinitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c. | | | | | | | | | **18** | | |
| III | | Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products. | | | | | | | | | **18** | | |
| IV | | Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems. | | | | | | | | | | **18** | |
| V | | Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances. | | | | | | | | | | **18** | |
|  | | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | Remember and recall standards in cost accounting | | | | | | | | | | | | |
| **CO2** | Apply the knowledge in contract costing | | | | | | | | | | | | |
| **CO3** | Analyze and assimilate concepts in process costing | | | | | | | | | | | | |
| **CO4** | Understand various bases of classification cost and prepare operating cost statement. | | | | | | | | | | | | |
| **CO5** | Set up standards and analyse variances. | | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi. | | | | | | | | | | | | |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi. | | | | | | | | | | | | |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi. | | | | | | | | | | | | |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai. | | | | | | | | | | | | |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi. | | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida. | | | | | | | | | | | | |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi. | | | | | | | | | | | | |
| 3 | V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi. | | | | | | | | | | | | |
| 4 | Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai. | | | | | | | | | | | | |
| 5 | Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh. | | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |

| **Web Resources** | |
| --- | --- |
| 1 | <https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597> |
| 2 | <https://www.wallstreetmojo.com/process-costing/> |
| 3 | <https://www.accountingnotes.net/cost-accounting/operating-costing/17755> |

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Core – XIV: Management Accounting**

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**

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

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

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

| **Web Resources** | |
| --- | --- |
| 1 | <https://www.investopedia.com/terms/c/capitalgain.asp> |
| 2 | <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html> |
| 3 | <https://www.incometax.gov.in/iec/foportal/> |

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

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

**Input Tax Credit**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the Features and advantages of Input tax credit. | | | | | | | | | | |
| **LO2** | To gain knowledge on Eligibility of taking ITC. | | | | | | | | | | |
| **LO3** | To familiarize the term Blocked Credit. | | | | | | | | | | |
| **LO4** | To define the concepts of ITC in special Circumstances. | | | | | | | | | | |
| **LO5** | To understand the criteria ofITC not allowed. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Input Tax credit – Introduction, Features and Advantages – Inputs – Input services – Capital Goods – E-Ledger - Electronic Cash Ledger – Electronic Credit Ledger – Electronic Liability Ledger | | | | | | | | | **15** | |
| II | **Eligibility**  Eligibility for taking Input Tax Credit – Utilisation of ITC – Tax Invoice or Debit Note – ITC in the case of Loss of Goods – Process Loss and Loss during Transit. | | | | | | | | | **15** | |
| III | **Blocked Credit**  Blocked Credit – Meaning – Determination of input tax credit in respect of inputs or input services, Capital Goods and reversal | | | | | | | | | **15** | |
| IV | **ITC in Special Circumstance**  ITC in the case of Special circumstances – Job work – Banking Company or NBFC | | | | | | | | | **15** | |
| V | **ITC not allowed**  ITC not allowed – Inputs – Input Services – Capital Goods – Goods Lost – Goods stolen – Goods destroyed – Goods written off – Disposed of by way of gift – Disposed of by way of free samples | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Demonstrate the importance and Advantages of Input Tax Credit. | | | | | | | | | | |
| **CO2** | Determine the Eligibility for ITC. | | | | | | | | | | |
| **CO3** | Remember the concept of Blocked Credit. | | | | | | | | | | |
| **CO4** | Analyse the various procedures for ITC in special circumstances. | | | | | | | | | | |
| **CO5** | Evaluate the Scenarios for not availment of ITC. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation – Margham Publications. | | | | | | | | | | |
| 2 | Dr.H.C. Mehrotra&Prof.V.P. Agarwal, Goods and Services Tax – SahityaBhawan Publications : Agra | | | | | | | | | | |
| 3 | CA G. Sekar, Indirect taxes – Padhuka Book | | | | | | | | | | |
| 4 | V.S.Daty – GST- Input Tax Credit- Taxmann Publishers | | | | | | | | | | |
| 5 | V. Balachandran, Indirect taxation – Sultan Chand & Sons | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Taxmann Cracker – Indirect Tax Law – CA Dr. Mahesh Gour | | | | | | | | | | |
| 2 | CMA & CA Study material | | | | | | | | | | |
| 3 | GST unlocking the complexities of Indirect taxes – ShailinderSekhon | | | | | | | | | | |
| 4 | GST practice source book, CA SathyadevPurohit – Tax Publishers | | | | | | | | | | |
| 5 | Theory and practice of GST, Himalaya Publishing House | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.taxmann.com/bookstore/product/7540-students-guide-gst-customs-law | | | | | | | | | | |
| 2 | https://taxguru.in/goods-and-service-tax/gst-related-provisions-constitution-india.html | | | | | | | | | | |
| 3 | https://cleartax.in/s/gst-law-goods-and-services-tax | | | | | | | | | | |

**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**

**Discipline Specific Elective – 6/6:RETURNS AND PAYMENT OF TAX**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the objectives and importance of Returns. | | | | | | | | | | |
| **LO2** | To understand the essential documents for filing Return. | | | | | | | | | | |
| **LO3** | To gain knowledge on Types of Return. | | | | | | | | | | |
| **LO4** | To familiarise the concepts of Payment of Tax. | | | | | | | | | | |
| **LO5** | To understand the penalty and Late fees concept. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Definition – Common portal – Credit note – Debit note –Inward supply - outward supply -  Input service Distributor – Non resident taxable person – Quarter – Taxable person – Taxable Supply – Online information and database access or retrieval services – valid return | | | | | | | | | **15** | |
| II | **GSTR**  Contents of GSTR - Due date and Form number – outward supplies – Inward supplies – consolidated – Composite taxable person – E-commerce operator – Input service Distributor – Non Resident Taxable person. | | | | | | | | | **15** | |
| III | **Types of Returns**  First Return – Annual Return – Revision of Returns – Rectification of errors – Time limit for rectification – Nil GSTR. | | | | | | | | | **15** | |
| IV | **Payment of Tax**  Computation of Tax liability and payment of Tax – Electronic ledgers in GST – Utilisation of input tax credit subject to certain conditions – Refund of Tax. | | | | | | | | | **15** | |
| V | **Penalty/Late Fees**  Interest – Delayed payment of Taxes – Interest to be paid by the Department – Filing of Return - Penalty – Late fees. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Explain the Objectives and significance of GST Return. | | | | | | | | | | |
| **CO2** | Understand the concept of GSTR forms. | | | | | | | | | | |
| **CO3** | Analyse the Types of Return. | | | | | | | | | | |
| **CO4** | Outline the procedure for payment of Tax. | | | | | | | | | | |
| **CO5** | Determine the Penalty and Late fees for Return and payment of Tax. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation – Margham Publications. | | | | | | | | | | |
| 2 | Dr.H.C. Mehrotra&Prof.V.P. Agarwal, Goods and Services Tax – SahityaBhawan Publications : Agra | | | | | | | | | | |
| 3 | CA G. Sekar, Indirect taxes – Padhuka Book | | | | | | | | | | |
| 4 | V.S.Daty – GST- Input Tax Credit - Taxmann Publishers | | | | | | | | | | |
| 5 | V. Balachandran, Indirect taxation – Sultan Chand & Sons | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Taxmann Cracker – Indirect Tax Law – CA Dr. Mahesh Gour | | | | | | | | | | |
| 2 | CMA & CA Study material | | | | | | | | | | |
| 3 | GST unlocking the complexities of Indirect taxes – ShailinderSekhon | | | | | | | | | | |
| 4 | GST practice source book, CA SathyadevPurohit – Tax Publishers | | | | | | | | | | |
| 5 | Theory and practice of GST, Himalaya Publishing House | | | | | | | | | | |
| **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 OUTCOMESE**

|  | **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**

**Discipline Specific Elective – 7/8: DOCUMENTS**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basics and registration related documents | | | | | | | | | | |
| **LO2** | To enable students to know the supply related documents in GST | | | | | | | | | | |
| **LO3** | To familiarise the purchase related documents | | | | | | | | | | |
| **LO4** | To learn the other related documents like job work in relation with GST | | | | | | | | | | |
| **LO5** | To gain the knowledge on the periods and penalties for maintenance of GST related documents | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction and Registration**  Documents meaning – Scope – Advantage – Disadvantage – Registration related documents – Company registration – Tax payer related documents – Authorised representation related documents – Bank Account details, | | | | | | | | | **15** | |
| II | **Supply**  Tax Invoice – E Invoice – E-Way Bill – Bill of Supply Delivery challan – Outward supply – Export related documents | | | | | | | | | **15** | |
| III | **Purchase related documents**  Regular purchase documents to claim ITC – Reverse charge mechanism related documents – Import related documents – Debit note – Credit note | | | | | | | | | **15** | |
| IV | **Other related documents**  Documents related to production of goods – Stock related documents – Stock transfer – Job work – Principal –Job Worker | | | | | | | | | **15** | |
| V | **Maintenance of Documents**  Accounts & Records – Person liable to maintain – Registered person – Period of retention of Accounts – Penalties for non maintenance of records | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Demonstrate the importance of maintenance of documents | | | | | | | | | | |
| **CO2** | Determine the supply related documents | | | | | | | | | | |
| **CO3** | Remembers the purchase related documents in relation with GST | | | | | | | | | | |
| **CO4** | Analyse the other GST related documents | | | | | | | | | | |
| **CO5** | Evaluate the periods and penalties for maintenance of documents related to GST | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | D.S. AGARWALA, VIKASH KUMAR BANKA, AYUSH SARAF, Taxmann's. ‘PRACTICAL GUIDE TO GST COMPLIANCES’, New Delhi. | | | | | | | | | | |
| 2 | Dr.H.C. Mehrotra&Prof.V.P. Agarwal, Goods and Services Tax – SahityaBhawan Publications : Agra | | | | | | | | | | |
| 3 | CA G. Sekar, Indirect taxes – Padhuka Book | | | | | | | | | | |
| 4 | V.S.Daty – GST- Input Tax Credit - Taxmann Publishers | | | | | | | | | | |
| 5 | V. Balachandran, Indirect taxation – Sultan Chand & Sons | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | **Reference Books** |
| 1 | Taxmann Cracker – Indirect Tax Law – CA Dr. Mahesh Gour | | | | | | | | | | |
| 2 | CMA & CA Study material | | | | | | | | | | |
| 3 | GST unlocking the complexities of Indirect taxes – ShailinderSekhon | | | | | | | | | | |
| 4 | GST practice source book, CA SathyadevPurohit – Tax Publishers | | | | | | | | | | |
| 5 | Theory and practice of GST, Himalaya Publishing House | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.taxmann.com/bookstore/product/7540-students-guide-gst-customs-law | | | | | | | | | | |
| 2 | https://taxguru.in/goods-and-service-tax/gst-related-provisions-constitution-india.html | | | | | | | | | | |
| 3 | https://cleartax.in/s/gst-law-goods-and-services-tax | | | | | | | | | | |

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

**E-WAY BILL**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the Scope and Benefits of E-Way Bill. | | | | | | | | | | |
| **LO2** | To gain knowledge on Generation of E-Way Bill. | | | | | | | | | | |
| **LO3** | To familiarize the term ‘Bill to ship to’ Transaction. | | | | | | | | | | |
| **LO4** | To learn the concepts of Threshold limit and Validity period. | | | | | | | | | | |
| **LO5** | To understand the concept of E-Way Bill in Special Circumstances. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  E-Way Bill – Definition – Scope and Benefits of E-Way Bill –Registration requirement of the person generating E-Way Bill. | | | | | | | | | **15** | |
| II | **Generation of E-Way Bill**  Registered person – Unregistered person – Transporter – Road, Air, Rail – Consignment – Meaning - Multiple Consignment. | | | | | | | | | **15** | |
| III | **‘Bill to Ship to’ Transaction**  Meaning of ‘Bill to Ship to’ Transaction – Person liable to generate E-Way Bill - Documents or Details required – Verification of Documents and conveyance. | | | | | | | | | **15** | |
| IV | **Threshold Limit and Validity Period**  Threshold limit to generate E-Way Bill – Validity period – Over dimensional cargo or Multimodal Shipment – other than over dimensional cargo and multimodal shipment – Commencement of validity period. | | | | | | | | | **15** | |
| V | **Special Circumstances**  Special circumstances E-Way Bill need to be issued – Interstate transfer of goods by principal to Job worker – Handicraft Goods –Cancellation of E-Way Bill. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Explain the Scope and Benefits of E-Way Bill. | | | | | | | | | | |
| **CO2** | Understand the Procedure for generation of E-Way Bill. | | | | | | | | | | |
| **CO3** | Demonstrate the concepts on Bill to Ship to’ Transaction. | | | | | | | | | | |
| **CO4** | Outline the concept of threshold limitsand Validity period. | | | | | | | | | | |
| **CO5** | Evaluate the various provisions of E-Way Bill in special circumstances. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation – Margham Publications. | | | | | | | | | | |
| 2 | Dr.H.C. Mehrotra&Prof.V.P. Agarwal, Goods and Services Tax – SahityaBhawan Publications : Agra | | | | | | | | | | |
| 3 | CA G. Sekar, Indirect taxes – Padhuka Book | | | | | | | | | | |
| 4 | V.S.Daty – GST- Input Tax Credit - Taxmann Publishers | | | | | | | | | | |
| 5 | V. Balachandran, Indirect taxation – Sultan Chand & Sons | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Taxmann Cracker – Indirect Tax Law – CA Dr. Mahesh Gour | | | | | | | | | | |
| 2 | CMA & CA Study material | | | | | | | | | | |
| 3 | GST unlocking the complexities of Indirect taxes – ShailinderSekhon | | | | | | | | | | |
| 4 | GST practice source book, CA SathyadevPurohit – Tax Publishers | | | | | | | | | | |
| 5 | Theory and practice of GST, Himalaya Publishing House | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.taxmann.com/bookstore/product/7540-students-guide-gst-customs-law | | | | | | | | | | |
| 2 | https://taxguru.in/goods-and-service-tax/gst-related-provisions-constitution-india.html | | | | | | | | | | |
| 3 | https://cleartax.in/s/gst-law-goods-and-services-tax | | | | | | | | | | |

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

|  | **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**

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