| B.Com.,  HONOURS |
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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 HONOURS**

**PROGRAMME OBJECTIVE:**

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization’s globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management **through case studies and projects as part of their curriculum.**

B.Com. (Hons.) programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenges of tomorrow.

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

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

**Credit Distribution for UG Programmes**

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

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

**for all UG courses including Lab Hours**

**First Year – Semester-I**

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

**Semester-II**

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

**Second Year – Semester-III**

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

**Semester-IV**

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

**Third Year**

**Semester-V**

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

**Semester-VI**

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

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

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

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

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

**Highlights of the Revamped Curriculum**:

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

**Value additions in the Revamped Curriculum:**

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

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

**B.COM - HONOURS**

| **Part** | **Course**  **Code** | **Title of the Course** | **Credits** | **Hours** |
| --- | --- | --- | --- | --- |
|  | | | | |
| **FIRST SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper I –**Financial Accounting I** | **4** | **5** |
| Part III |  | Core Paper II - **Principles of Management** | **4** | **5** |
| Part III |  | **Internship (2 weeks)** | **2** | **-** |
| Part III |  | Elective I – E-Commerce | **3** | **4** |
|  | Elective I - Indian Economic Development |
|  | Elective I - Business Economics |
| Part IV |  | Skill Enhancement Course SEC – 1 | **2** | **2** |
|  | Foundation Course FC | **2** | **2** |
|  | Ability Enhancement Course (AECC 1) (Soft  Skill) | **2** | **2** |
|  |  | **TOTAL** | 25 | 30 |
| **SECOND SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper III –**Financial Accounting II** | **4** | **5** |
| Part III |  | Core Paper IV-**Business Law** | **4** | **5** |
| Part III |  | **Internship ( 4 weeks)** | **4** | **-** |
| Part III |  | Elective II - Business Environment | **3** | **4** |
|  | Elective II - Human Resource Management |
|  | Elective II – Business Legislation |
| Part IV |  | Skill Enhance Course SEC – 2 | **2** | **2** |
|  | Skill Enhancement Course – SEC 3 | **2** | **2** |
|  | Ability Enhancement Course (AECC 2) (Soft  Skill) | **2** | **2** |
|  |  | **TOTAL** | **27** | **30** |
| **SECOND YEAR** | | | | |
| **THIRD SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper V-**Corporate Accounting I** | **4** | **5** |
| Part III |  | Core Paper VI -**Company Law** | **4** | **5** |
| Part III |  | **Internship (2 weeks)** | **2** | **-** |
| Part IV |  | Elective III –International Trade | **3** | **4** |
|  | Elective III - Principles of Marketing |
|  | Elective III – Financial Management |
| Part IV |  | Skill Enhance Course SEC – 4 | **1** | **1** |
|  | Skill Enhancement Course – SEC 5 | **2** | **2** |
|  | Ability Enhancement Course (AECC 3) (Soft  Skill) | **2** | **2** |
|  | Environmental Studies | **1** | **1** |
|  |  | **TOTAL** | **25** | 30 |
| **FOURTH SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper VII –**Corporate Accounting II** | **4** | **5** |
| Part III |  | Core Paper VIII -**Business Mathematics & Statistics** | **4** | **5** |
| Part III |  | **Internship (4 weeks)** | **4** | **-** |
| Part III |  | Elective IV– Retail Marketing | **3** | **3** |
|  | Elective IV– Logistics and Supply chain management |
|  | Elective IV- Digital Marketing |
| Part IV |  | Skill Enhance Course SEC – 6 | **2** | **2** |
|  | Skill Enhancement Course – SEC 7 | **2** | **2** |
|  | Ability Enhancement Course (AECC 4) (Soft  Skill) | **2** | **2** |
|  | Environmental Studies (EVS) | **1** | **1** |
|  |  | **TOTAL** | **28** | **30** |
| **THIRDYEAR** | | | | |
| **FIFTH SEMESTER** | | | | |
| Part III |  | Core Paper IX –**Cost Accounting I** | **4** | **5** |
| Part III |  | Core Paper X - **Management Accounting** | **4** | **5** |
| Part III |  | Core Paper XI –**Income Tax Law and**  **Practice I** | **4** | **5** |
| Part III |  | Core Paper XII – Project Viva vove **Auditing and Corporate**  **Governance** | **4** | **5** |
| Part III |  | Discipline Specific Elective 1/2 -  Entrepreneurial Development / Research Methodology | **4** | **4** |
|  | Discipline Specific Elective 3/4 – Security analysis and Portfolio Management/ 4/4 Spreadsheet for Business | **4** | **4** |
| Part IV |  | Value Education | **2** | **2** |
|  |  | Summer internship/Institutional Training | **2** | **-** |
|  |  | **TOTAL** | **28** | **30** |

| **SIXTH SEMESTER** | | | | |
| --- | --- | --- | --- | --- |
| Part III |  | Core Paper XIII –**Cost Accounting - II** | **4** | **6** |
| Part III |  | Core Paper XIV-**Income Tax Law and**  **Practice II** | **4** | **6** |
| Part III |  | Core Paper XV-**PROJECT** | **8** | **6** |
| Part III |  | Discipline Specific Elective 5/6- Indian Accounting Standards /6/6- Indirect Taxation | **4** | **5** |
|  | Discipline Specific Elective 7/8-  SPSS practical / 8/8- Financial Services | **4** | **5** |
|  |  | General awareness for Competitive Examination | **2** | **2** |
| Part V |  | Extension Activity | **1** | **-** |
|  |  | **TOTAL** | **27** | **30** |
| **GRAND TOTAL** | | | **160** | **180** |

**FIRST YEAR – SEMESTER – I**

**Core – I: Financial Accounting I**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic accounting concepts and standards. | | | | | | | | | | |
| **LO2** | To know the basis for calculating business profits. | | | | | | | | | | |
| **LO3** | To familiarize with the accounting treatment of depreciation. | | | | | | | | | | |
| **LO4** | To learn the methods of calculating profit for single entry system. | | | | | | | | | | |
| **LO5** | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Fundamentals of Financial Accounting**  Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation | | | | | | | | | **15** | |
| II | **Final Accounts**  Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | | **15** | |
| III | **Depreciation and Bills of Exchange**  Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.  Units of Production Method – Cost Model vs Revaluation  **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate | | | | | | | | | **15** | |
| IV | **Accounting from Incomplete Records – Single Entry System**  Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. | | | | | | | | | **15** | |
| V | **Royalty and Insurance Claims**  Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only) | | | | | | | | | **15** | |
| **TOTAL** | | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements | | | | | | | | | | |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns | | | | | | | | | | |
| CO3 | Analyse the various methods of providing depreciation | | | | | | | | | | |
| CO4 | Evaluate the methods of calculation of profit | | | | | | | | | | |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. | | | | | | | | | | |
|  | S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida. | | | | | | | | | | |
|  | ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | | | | | | | | | | |
|  | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. | | | | | | | | | | |
|  | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. | | | | | | | | | | |
|  | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. | | | | | | | | | | |
|  | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | | | | | | | | | |
|  | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | | | | | | | | | |
|  | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Core – II: Principles of management**

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Elective – I: E-Commerce**

| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | E- Commerce | Elective I | **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. | | | | | | | | | | **11** | |
| 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. | | | | | | | | | | **11** | |
| III | **E-Commerce Marketing Concepts (CASE STUDY)**  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. | | | | | | | | | | **14** | |
| IV | **Electronic Data Interchange & Security**  Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. | | | | | | | | | | **12** | |
| V | **Ethics in E-Commerce**  Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites. | | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | | **60** | |

| **CO** | **Course Outcomes** |
| --- | --- |
| **CO1** | Understand the role and features of world wide web |
| **CO2** | Understand the Benefits and model of e-tailing |
| **CO3** | Use the web enabled services |
| **CO4** | Tackle the threats in internet security system |
| **CO5** | Know about the Ethical principles Privacy and Information Rights |
| **Textbooks** | |
| 1 | Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4 th Edition, Pearson Education Limited, New Delhi |
| 2 | S. J. Joseph, E-Commerce: an Indian perspective,PHI Learning Pvt. Ltd., New Delhi |
| 3 | David Whitley,E-Commerce-Strategy, Technologies & Applications, TMI,McGraw-Hill, London |
| 4 | Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida |
| 5 | W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai |
| **Reference Books** | |
| 1 | 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 LearningPvt. Ltd., New Delhi |
| 4 | Mathew Reynolds,Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai |
| 5 | J. Christopher Westl 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** | **PSO4** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 11 | 13 | 11 | 15 | 11 | 11 | 11 | 15 | 15 | 11 | 15 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2.2 | 3 | 2.2 | 2.2 | 2.2 | 3 | 3 | 2.2 | 3 |

**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, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <http://www.jstor.org> | | | | | | | | | | |
| 2 | <http://www.indiastat.com> | | | | | | | | | | |
| 3 | <http://www.epw.in> | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Elective - I: Business Economics**

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

| **Unit** | **Contents** | **No. of Hours** |
| --- | --- | --- |
| I | **Introduction to Economics**  Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –  Concept of Efficiency- Business Cycle:- 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 - 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** | **PSO 4** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO2** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 16 | 11 | 14 | 15 | 14 | 12 | 11 | 11 | 15 | 11 | 11 | 15 |
| **AVERAGE** | 3.2 | 2.2 | 2.8 | 3 | 2.8 | 2.4 | 2.2 | 2.2 | 3 | 2.2 | 2.2 | 3 |

**FIRST YEAR – SEMESTER – II**

**Core – IV: Business law**

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Elective– II: Business Environment**

| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | Business Environment | Elective II | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To understand the nexus between environment and business. | | | | | | | | | | | |
| **LO2** | To know the Political Environment in which the businesses operate. | | | | | | | | | | | |
| **LO3** | To gain an insight into Social Environment. | | | | | | | | | | | |
| **LO4** | To familiarize the concepts of an Economic Environment. | | | | | | | | | | | |
| **LO5** | To learn the trends in Global Environment. | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **An Introduction**  The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions. | | | | | | | | | | **10** | |
| II | **Political Environment**  Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. | | | | | | | | | | **12** | |
| III | **Social and Cultural Environment**  Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business. | | | | | | | | | | **12** | |
| IV | **Economic Environment**  Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions. | | | | | | | | | | **12** | |
| V | **Technological Environment (CASE STUDY)**  Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment. | | | | | | | | | | **14** | |
|  | **TOTAL** | | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Remember the nexus between environment and business. | | | | | | | | | | | |
| **CO2** | Apply the knowledge of Political Environment in which the businesses operate. | | | | | | | | | | | |
| **CO3** | Analyze the various aspects of Social Environment. | | | | | | | | | | | |
| **CO4** | Evaluate the parameters in Economic Environment. | | | | | | | | | | | |
| **CO5** | Create a conducive environment for business to operate globally. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi | | | | | | | | | | | |
| 2 | Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai | | | | | | | | | | | |
| 3. | Dr. V.C. Sinha, Business Environment, SBPD Publishing House,UP | | | | | | | | | | | |
| 4. | Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai | | | | | | | | | | | |
| 5. | Rosy Joshi, SangamKapoor&PriyaMahajan, Business Environment, Kalyani Publications, New Delhi | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1. | Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi | | | | | | | | | | | |
| 2. | Shaikhsaleem, Business Environment, Pearson, New Delhi | | | | | | | | | | | |
| 3. | S. Sankaran, Business Environment, Margham Publications, Chennai | | | | | | | | | | | |
| 4. | NamithaGopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai | | | | | | | | | | | |
| 5. | Ian Worthington, Chris Britton, Ed Thompson, The Business Environment,F T Prentice Hall, New Jersey | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | [www.mbaofficial.com](http://www.mbaofficial.com/) | | | | | | | | | | | |
| 2 | [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com) | | | | | | | | | | | |
| 3 | [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk) | | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** | **PSO 4** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 |
| **CO2** | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO3** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO4** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 11 | 14 | 15 | 15 | 11 | 13 | 15 | 11 | 15 | 15 | 15 |
| **AVERAGE** | 3 | 2.2 | 2.8 | 3 | 3 | 2.2 | 2.6 | 3 | 2.2 | 3 | 3 | 3 |

**FIRST YEAR – SEMESTER – II**

**Elective– II: Human Resource Management**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **4** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **C1** | To understand aspects relating to Human resource management | | | | | | | | | | |
| **C2** | To know strategies relating to Human Resource management | | | | | | | | | | |
| **C3** | To be acquainted with Industrial Relations Policy. | | | | | | | | | | |
| **C4** | To learn about organisation culture | | | | | | | | | | |
| **C5** | To assimilate knowledge on employee welfare. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to HRM**  Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification. | | | | | | | | | **12** | |
| II | **Strategic HRM**  Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy &Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model. | | | | | | | | | **12** | |
| III | **Industrial Relations**  Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism – Discipline - Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947. | | | | | | | | | **12** | |
| IV | **Organisational Development and Collective Bargaining**  Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining | | | | | | | | | **12** | |
| V | **Employee welfare**  Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Remember and recall concepts of Human resource management | | | | | | | | | | |
| **CO2** | Choose appropriate strategies for human resource management | | | | | | | | | | |
| **CO3** | Compare and contrast various industrial relations policy. | | | | | | | | | | |
| **CO4** | Determine appropriate organisation culture. | | | | | | | | | | |
| **CO5** | Formulate strategies for employee welfare. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida. | | | | | | | | | | |
| 2 | Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai. | | | | | | | | | | |
| 3 | Sunil Lalla and NehaShukla, Human Resource Management, NiraliPrakashan Publishers, Pune. | | | | | | | | | | |
| 4 | P.SubbaRao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi. | | | | | | | | | | |
| 2 | DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India. | | | | | | | | | | |
| 3 | Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai. | | | | | | | | | | |
| 4 | Jane Weightman, Human Resource Management, VMP Publishers, Mumbai. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://hr.university/shrm/strategic-human-resource-management/> | | | | | | | | | | |
| 2 | <https://www.investopedia.com/terms/c/collective-bargaining.asp> | | | | | | | | | | |
| 3 | <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778> | | | | | | | | | | |

**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**

**FIRST YEAR – SEMESTER – II**

Elective– II: Business Legislations

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

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

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

**SECOND YEAR – SEMESTER – III**

**Core– V: Corporate Accounting I**

| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | Corporate Accounting I | Core Paper V | **5** |  |  |  | **4** | **5** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To understand about the pro-rata allotment | | | | | | | | | | | |
| **LO2** | To know the provisions of Companies Act under 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 factors affecting goodwill of a company | | | | | | | | | | | |
| **LO5** | To identify the Significance of Inflation accounting | | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Year** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Issue of Shares**  Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | | | | | | | | | | **13** | |
| II | **Redemption of Preference Shares & Debentures**  Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. 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 (CASE STUDY)**  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. | | | | | | | | | | **17** | |
| IV | **Valuation of Goodwill & Shares**  Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Profit Prior to Incorporation. | | | | | | | | | | **15** | |
| V | Accounting for Price level changes; Double accounting System and Electricity accounting | | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | To understand the provisions for underwriting commission | | | | | | | | | | | |
| **CO2** | To examine the provisions of issue and redemption of debentures | | | | | | | | | | | |
| **CO3** | To illustrate part I and part II forms | | | | | | | | | | | |
| **CO4** | To value shares and goodwill | | | | | | | | | | | |
| **CO5** | To examine the provision of double accounting system and inflation accounting. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, KalyaniPublication, New Delhi. | | | | | | | | | | | |
| 2 | R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, NewDelhi. | | | | | | | | | | | |
| 3 | B.Raman, 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,CorporateAccountingI, AhilyaPublication, Madhya Pradesh | | | | | | | | | | | |
| 4 | Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| 5 | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://www.tickertape.in/blog/issue-of-shares/> | | | | | | | | | | | |
| 2 | <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf> | | | | | | | | | | | |
| 3 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html> | | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**

**Core – VI: COMPANY LAW**

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR– SEMESTER – III**

**Elective - III: International Trade**

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR– SEMESTER– III**

**ELECTIVE III – PRINCIPLES OF MARKETING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **LearningObjectives** | | | | | | | | | | | |
| **LO1** | Toknowtheconceptandfunctionsofmarketing | | | | | | | | | | |
| **LO2** | Tounderstandtheimportanceofmarketsegmentation | | | | | | | | | | |
| **LO3** | Toexaminethestagesofnewproductdevelopment | | | | | | | | | | |
| **LO4** | Togainknowledgeonthevariousadvertisingmedias | | | | | | | | | | |
| **LO5** | Toanalysetheglobalmarketenvironment | | | | | | | | | | |
| **Prerequisite:ShouldhavestudiedCommerceinXIIStd** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. ofHours** | |
| I | **IntroductiontoMarketing**  Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovationsin Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing. | | | | | | | | | **15** | |
| II | **Market Segmentation**  Meaninganddefinition-Benefits–Criteriaforsegmentation–Typesofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning& Repositioning - Introduction to Consumer Behaviour–ConsumerBuyingDecisionProcess and Post Purchase Behaviour –– Motives. Freud’s TheoryofMotivation. | | | | | | | | | **15** | |
| III | **Product&Price**  MarketingMix––anoverviewof4P’sofMarketingMix–  Product–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle––Pricing–Policies-Objectives–FactorsInfluencingPricing– Kinds of Pricing. | | | | | | | | | **15** | |
| IV | **PromotionsandDistributions**  Elements of promotion–Advertising–0bjectives -Kinds of AdvertisingMedia- Traditional vsDigital Media - Sales Promotion – types ofsalespromotion–PersonalSelling–Qualitiesneededforapersonalseller-ChannelsofDistribution for Consumer Goods- Channel Members – ChannelsofDistribution for IndustrialGoods. | | | | | | | | | **15** | |
| V | **CompetitiveAnalysisandStrategies**  Global MarketEnvironment–Social Responsibility and Marketing Ethics - RecentTrendsinMarketing –ABasicUnderstandingofE–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **CourseOutcomes** | | | | | | | | | | |
| **CO1** | Developanunderstandingontheroleandimportanceofmarketing | | | | | | | | | | |
| **CO2** | Applythe4p’s ofmarketingintheirventure | | | | | | | | | | |
| **CO3** | Identifythefactorsdeterminingpricing | | | | | | | | | | |
| **CO4** | UsethedifferentChannelsofdistributionofindustrialgoods | | | | | | | | | | |
| **CO5** | UnderstandtheconceptofE-marketingandE-Tailing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi | | | | | | | | | | |
| 2 | Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand&Sons, NewDelhi. | | | | | | | | | | |
| 3 | Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai | | | | | | | | | | |

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**ELECTIVE III - Financial Management**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To introduce the concept of financial management. | | | | | | | | | | |
| **LO2** | | To learn the capital structure theories. | | | | | | | | | | |
| **LO3** | | To gain knowledge about techniques in capital budgeting | | | | | | | | | | |
| **LO4** | | To learn about dividend payment models. | | | | | | | | | | |
| **LO5** | | To understand the needs and calculation of working capital in an organization. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | **Introduction**  Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management. | | | | | | | | | 15 | |
| II | | **Financial Decision**  Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure  Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage | | | | | | | | | 15 | |
| III | | **Investment Decision**  Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).  Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index. | | | | | | | | | 15 | |
| IV | | **Dividend Decision**  Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model. | | | | | | | | | 15 | |
| V | | **Working Capital Decision**  Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash. | | | | | | | | | 15 | |
|  | | **TOTAL** | | | | | | | | | 75 | |
| **THEORY 40% & PROBLEMS 60%** | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | | Recall the concepts in financial management. | | | | | | | | | | |
| **CO2** | | Apply the various capital structure theories. | | | | | | | | | | |
| **CO3** | | Apply capital budgeting techniques to evaluate investment proposals. | | | | | | | | | | |
| **CO4** | | Determine dividend pay-outs. | | | | | | | | | | |
| **CO5** | | Estimate the working capital of an organization. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | * 1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi. | | | | | | | | | | | |
| 2 | M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida. | | | | | | | | | | | |
| 3 | I.M. Pandey, Financial Management, Vikas Publications, Noida. | | | | | | | | | | | |
| 4 | Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi. | | | | | | | | | | | |
| 5 | Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | 1. Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi. | | | | | | | | | | | |
| 2 | 1. I.M. Pandey, Financial Management, Vikas Publishing, Noida. | | | | | | | | | | | |
| 3 | 1. Khan & Jain, Financial Management, Sultan Chand &Sons, New Delhi. | | | | | | | | | | | |
| 4. | A.Murthy, Financial Management, ,Margham Publications, Chennai. | | | | | | | | | | | |
| 5. | 1. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://efinancemanagement.com/financial-management/types-of-financial-decisions> | | | | | | | | | | | |
| 2 | <https://efinancemanagement.com/dividend-decisions> | | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/w/workingcapital.asp> | | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**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** |
| **Learning Objectives** | | | | | | | | | | | |
| **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 forAmalgamation -The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings).  Internal & External Reconstruction  Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction | | | | | | | | | **15** |
| II | | **Accounting of Banking Companies**  Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. | | | | | | | | | **15** |
| III | | **Insurance Company Accounts:**  Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format. | | | | | | | | | **15** |
| IV | | **Consolidated Financial Statements**  Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparationof Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | | | | | | | | | **15** |
| V | | **Liquidation of Companies**  Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)**  Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts. | | | | | | | | | **15** |
|  | | **TOTAL** | | | | | | | | | **75** |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | | Understand the accounting treatment of amalgamation, absorption and external reconstruction | | | | | | | | | |
| **CO2** | | Apply and alter the share capital and internal reconstruction | | | | | | | | | |
| **CO3** | | Do the accounting procedure of non-performing assets | | | | | | | | | |
| **CO4** | | Give the consolidated accounts of holding companies | | | | | | | | | |
| **CO5** | | Prepare liquidator’s final statements | | | | | | | | | |
| **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: Business Mathematics & Statistics**

| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | Business Mathematics & Statistics | Core Paper VIII | **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. | | | | | | | | | | **14** | |
| 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. | | | | | | | | | | **14** | |
| IV | **Correlation and Regression (Case Study)**  Correlation - Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients. | | | | | | | | | | **17** | |
| 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** | |

| **CO** | **Course Outcomes** |
| --- | --- |
| **CO1** | Learn the basics of ratio, proportion, indices and proportions |
| **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 co-efficients. |
| **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** | **PSO4** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| **TOTAL** | 15 | 11 | 15 | 11 | 12 | 11 | 15 | 11 | 15 | 11 | 11 | 15 |
| **AVERAGE** | 3 | 2.2 | 3 | 2.2 | 2.4 | 2.2 | 3 | 2.2 | 3 | 2.2 | 2.2 | 3 |

**SECOND YEAR – SEMESTER – IV**

**Elective – IV: Retail Marketing**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | |
| C1 | To understand the concepts of effective retailing | | | | | | | | | |
| C2 | To determine formats for emerging trends | | | | | | | | | |
| C3 | To evaluate and make effective decision | | | | | | | | | |
| C4 | To understand promotional aspects and emerging trends | | | | | | | | | |
| C5 | To Analyse the behaviour of consumer and build valuable relationship | | | | | | | | | |
| **Prerequisites: Should have studied commerce in XII Std.** | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | **No. of Hours** | |
| I | **Introduction**:  An overview of Global Retailing – Challenges and opportunities – Retail trends in India – Socio-economic and technological Influences on retail management – Government of India policy implications on retails. | | | | | | | | **12** | |
| II | **Retail Formats**:  Organized and unorganized formats – Different organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats | | | | | | | | **12** | |
| III | **Retailing Decisions :**  Choice of retail locations - internal and external atmospherics – Positioning of retail shops – Building retail store Image - Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions. Merchandizing and category management – buying. | | | | | | | | **12** | |
| IV | **Retail Shop Management:**  Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends . | | | | | | | | **12** | |
| V | **Retail Shopper Behaviour:**  Understanding of Retail shopper behaviour – Shopper Profile Analysis – Shopping Decision Process -Factors influencing retail shopper behavior – Complaints Management - Retail sales force Management – Challenges in Retailing in India. | | | | | | | | **12** | |
|  | **Total** | | | | | | | | **60** | |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
|  | Provide insights on the concept of retail operation |
|  | Exposed to the effective methods and strategies required for retail management. |
|  | Paraphase learners how to utilize resources and techniques used in retail management. |
|  | Identify and relate to the analysis of store location, merchandising, products and pricing. |
|  | Learners will gain knowledge about shopping behaviour |
| **Textbooks** | |
|  | Michael Havy,Baston, Aweitz And Ajay Pandit, Retail Management, Tata McGraw Hill, Sixth Edition, New York |
|  | Ogden, Integrated Retail Management, Biztantra, India, 2008. |
|  | Patrick M. Dunne and Robert F Lusch, Retailing, Thomson Learning, 4th Edition 2008, US. |
|  | Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management, Oxford University Press, 2007., UK |
|  | Krit Dang Longani&MadhuriShete, Retail Marketing, NiraliPrakashan Publishers, Pune |
| **Reference Books** | |
|  | SwapnaPradhan, Retail Management -Text and Cases, Tata McGraw Hill, 3rd Edition, new York. |
|  | Dunne, Retailing, Cengage Learning, 2nd Edition, Boston. |
|  | Ramkrishnan And Y.R.Srinivasan, Indian Retailing Text And Cases, Oxford University Press, Londan |
|  | A Siva Kumar, Retail Marketing, Excel Books, Thrissur |
|  | T SrinavasaRao, Retail Marketing, Global Vision Publishing House, New Delhi |
| **Web Resources** | |
|  | htttps://www.tutorialspoint.com |
|  | htttps://www.eiilmlibrary.com |
|  | htttps://www.marketingtutor.net |
|  | https://www.mbaknol.com |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs | **POs** | | | | | | | | **PSO3** | | |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO 7** | **PO 8** | **PSO 1** | **PSO 2** | **PSO 3** |
| CO 1 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO 4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO 5 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| Total | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| Average | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER – IV**

**Elective IV: Logistics & Supply Chain Management**

| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | Logistics and Supply chain Management | Elective IV | **3** |  |  |  | **3** | **3** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **C1** | To impart knowledge on supply chain management | | | | | | | | | | | |
| **C2** | To provide insights elements of logistics and supply chain management | | | | | | | | | | | |
| **C3** | To inculcate knowledge about | | | | | | | | | | | |
| **C4** | To enable the students to learn about | | | | | | | | | | | |
| **C5** | To familiarise the students about the | | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Concepts of Logistics**  Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management–– Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services. | | | | | | | | | | **9** | |
| II | **Elements of Logistics and Supply chain management**  Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipment; Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements. | | | | | | | | | | **9** | |
| III | **Transportation (case study)**  Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS-Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics | | | | | | | | | | **9** | |
| IV | **Logistical Information System**  Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing order processing –Distribution channels- Difference between warehouse and distribution centre. | | | | | | | | | | **7** | |
| V | **Performance measurements**  Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain | | | | | | | | | | **11** | |
|  | TOTAL | | | | | | | | | | **45** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Acquire knowledge on logistics and its functions, network, outsourcing and about supply chain | | | | | | | | | | | |
| **CO2** | Analyse the elements and components of logistics and supply chain management | | | | | | | | | | | |
| **CO3** | Understand the practical implications of transport decisions | | | | | | | | | | | |
| **CO4** | Evaluate the importance of logistics information system | | | | | | | | | | | |
| **CO5** | Gain knowledge on performance measurement of logistics and supply chain management | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003. | | | | | | | | | | | |
| 2 | Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13th edition, 2018 | | | | | | | | | | | |
| 3 | Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6th edition, 2016 | | | | | | | | | | | |
| 4 | KrishnaveniMuthiah, ‘Logistics Management and Seaborne Trade’, Himalaya Publishing House, 2010 | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Martin Christopher, ’Logistics and Supply Chain Management’ Pearson Education, 2003 | | | | | | | | | | | |
| 2 | Ronald H. Ballou, ’Business Logistics and Supply Chain Management’ Pearson Education 2004 | | | | | | | | | | | |
| 3 | Logistics and Supply Chain Management Saikumari V.  Purushothaman S Sultan Chand publication | | | | | | | | | | | |
| 4 | Supply Chain & Logistics Management- Mr.IshankaSaikiaMr.V.Anandaraj,Dr.S.Ramachandran,S.Kumaran -Airwalk Publications; First Edition (1 January 2018) | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | https://www.tutorialspoint.com/supply\_chain\_management/supply\_chain\_management\_tutorial.pdf | | | | | | | | | | | |
| 2 | https://www.camcode.com/asset-tags/supply-chain-management-guide/ | | | | | | | | | | | |
| 3 | https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf | | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** | **PSO4** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 11 | 13 | 11 | 13 | 11 | 15 | 11 | 15 | 11 | 11 | 15 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2.2 | 2.6 | 2.2 | 3 | 2.2 | 3 | 2.2 | 2.2 | 3 |

**SECOND YEAR – SEMESTER - IV**

**Elective IV: Digital Marketing**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** | |
|  | | **3** |  |  |  | **3** | **3** | **25** | **75** | **100** | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To enable the learners to know about basic concepts of digital marketing | | | | | | | | | | |
| **LO2** | To analyse buyer behaviour and marketing communication | | | | | | | | | | |
| **LO3** | To know about advertising and social networking | | | | | | | | | | |
| **LO4** | To enable knowledge of digital marketing tool, online marketing matrixes | | | | | | | | | | |
| **LO5** | To comprehend Web Marketing Strategies | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce XII** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Introduction:**  Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing, | | | | | | | | | | 8 |
| II | Online Buyer Behaviour, Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns | | | | | | | | | | **9** |
| III | Digital Promotion Techniques:  E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry) | | | | | | | | | | **9** |
| IV | Google Analytics, Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance | | | | | | | | | | **8** |
| V | Web marketing strategy, Web marketing environment, Web Content, Web marketing tools (**CASE STUDY)** | | | | | | | | | | **11** |
|  | **TOTAL** | | | | | | | | | | **45** |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Remember the scope of digital marketing and how it integrates with overall business and marketing strategy globally | | | | | | | | | | |
| **CO2** | Assess various digital channels and understand which are most suitable to an idea or solution | | | | | | | | | | |
| **CO3** | Summarisethe fundamentals of a digital marketing campaign, and be able to apply it to achieve your business objectives | | | | | | | | | | |
| **CO4** | Knowledge on usage of internet for promotion using digital marketing communication | | | | | | | | | | |
| **CO5** | Students will be able to establish in web marketing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Ryan Damian, Understanding Digital Marketing, Kogan Page, Londan, UK | | | | | | | | | | |
| 2 | Parkin Godfrey, Digital Marketing: Strategies For Online Success, New Holland Publishers,Londan | | | | | | | | | | |
| 3 | Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage. | | | | | | | | | | |
| 4 | Puneet Singh Bhatia, Fundamentals Of Digital Marketing, Pearson, New Delhi | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey | | | | | | | | | | |
| 2 | Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi | | | | | | | | | | |
| 3 | Swaminathan T N , Digital Marketing: From Funamentals To Future, Cengagae Learning, Boston | | | | | | | | | | |
| 4 | Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital- | | | | | | | | | | |
| 2 | https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital- | | | | | | | | | | |
| 3 | https://www.redandyellow.co.za/content/uploads/woocommerce\_uploads/2017/10/emarketing\_te | | | | | | | | | | |
| 4 | https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to- | | | | | | | | | | |
| 5 | https://www.gbv.de/dms/zbw/865712123.pdf | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** | **PSO4** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CO1 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 15 | 11 | 11 | 15 |
| AVERAGE | 3 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2 | 2.2 | 2.2 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER - V**

**Core – IX: Cost Accounting - I**

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

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **6** |  |  |  | **4** | **5** | **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. | | | | | | | | | | **15** | |
| II | **Ratio Analysis (Case Study)**  Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | | | **15** | |
| 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 | | | | | | | | | | **15** | |
| IV | **Budget and Budgetary Control**  Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | | | | | | | | | | **15** | |
| 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. | | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | | **75** | |
| **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 - V**

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

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

**3 – Strong, 2- Medium, 1- Low**

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

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

**THIRD YEAR – SEMESTER – V**

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

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

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – 1 / 2 :Entrepreneurial Development**

| **Subject Code** | | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | | | **4** |  |  |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | | | |
| **LO1** | | | | To know the meaning and characteristics of entrepreneurship | | | | | | | | | | |
| **LO2** | | | | To identify the various business opportunities | | | | | | | | | | |
| **LO3** | | | | To understand the Process of setting up an enterprise | | | | | | | | | | |
| **LO4** | | | | To gain knowledge in the aspects of legal Compliance of setting up of an enterprise | | | | | | | | | | |
| **LO5** | | | | To develop an understanding of the role of MSME in economic growth | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | | | |
| **Unit** | | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | | **Introduction to Entrepreneur**  Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India. | | | | | | | | | **15** | |
| II | | | | **Design Thinking**  Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity. | | | | | | | | | **15** | |
| III | | | | **Setting up of an Enterprise**  Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical. | | | | | | | | | **15** | |
| IV | | | | **Business Model Canvas and Formulation of Project Report**  Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds. | | | | | | | | | **15** | |
| V | | | | **MSME’s and Support Institutions**  Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India. | | | | | | | | | **15** | |
| **TOTAL** | | | | | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | | | | |
| **CO1** | | | Identify the various traits of an entrepreneur | | | | | | | | | | | |
| **CO2** | | | Turn ideas into business opportunities | | | | | | | | | | | |
| **CO3** | | | Do feasibility study before starting a project | | | | | | | | | | | |
| **CO4** | | | Identify the sources of funds for funding a project | | | | | | | | | | | |
| **CO5** | | | Develop an understanding about the Government schemes available for women entrepreneurs | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | | |
| 1 | | | Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai. | | | | | | | | | | | |
| 2 | | | Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi. | | | | | | | | | | | |
| 3 | | | CharantimathPoornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India. | | | | | | | | | | | |
| 4 | | | RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprints Pvt. Ltd, Chennai. | | | | | | | | | | | |
| 5 | | | Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | | |
| 1 | Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai. | | | | | | | | | | | | | |
| 2 | Dr.A.K.singh, Entreprenuerial development and management, Laxmi publications, Chennai. | | | | | | | | | | | | | |
| 3 | Dr. R.K. Singal, Entreprenuerial development and management, S.K.Kataria publishers, New Delhi. | | | | | | | | | | | | | |
| 4 | Dr. M.C. Garg, Entrepreneurial Development, New Delhi. | | | | | | | | | | | | | |
| 5 | E.Gordon, K.Natrajan, Entreprenuerial development, Himalaya publishing, Mumbai. | | | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | | |
| **1.** | | <https://www.interaction-design.org/literature/topics/design-thinking> | | | | | | | | | | | | |
| **2.** | | <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/> | | | | | | | | | | | | |
| **3.** | | <http://www.msme.gov.in/> | | | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Discipline Specific Elective – 2 / 2 : Research Methodology**

| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | Research Methodology | Discipline Specific Elective 2/2 | 4 |  |  |  | 4 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To get introduced to research methodology | | | | | | | | | | | |
| **LO2** | To have an overview of sampling techniques | | | | | | | | | | | |
| **LO3** | To be familiar with testing of data | | | | | | | | | | | |
| **LO4** | To learn procedures of statistical analysis of data | | | | | | | | | | | |
| **LO5** | To gain knowledge about preparation of report . | | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Introduction to research methodology – meaning and purpose – Types of Research; Research design –steps in selection & formulation of a research problem – steps in research | | | | | | | | | | **10** | |
| II | Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size | | | | | | | | | | **12** | |
| III | Measurement & scaling techniques – Data collection – methods – testing validity and reliability | | | | | | | | | | **12** | |
| IV | Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS) | | | | | | | | | | **14** | |
| V | UNIT V (CASE STUDY) Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style &conventions in reporting – steps in drafting of report | | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Acquaintance with basics of research and general introduction to Research Methodology | | | | | | | | | | | |
| **CO2** | Outline theMeaning of Hypotheses, its types and Purpose of using sampling technique | | | | | | | | | | | |
| **CO3** | Apply provisions of Different methods of data Collection | | | | | | | | | | | |
| **CO4** | Summarise the Stages and steps in Processing of Data and Application of Computers for analysi | | | | | | | | | | | |
| **CO5** | Discuss Different types of report and the methodology in writing the same | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Kothari C.R., Research Methodology, Vikas Publishing Ltd. | | | | | | | | | | | |
| 2 | RatanKhasnabis, SuvasisSaha – Research methodology –Universities Press (India) Private Limited, Hyderabad. | | | | | | | | | | | |
| 3 | Shashi K. Gupta, PraneetRangi, Research Methodology and Report writing, Kalyani Publishers | | | | | | | | | | | |
| 4 | KartikeyaBolar, RajdeepChakraborti , AmarnathMitra, l.Shridharan – Business research and Analytics – Cengage , New Delhi | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | William G.Zikmund, Barry J.Babin, Jon C.Carr, Mitch Griffin – Business Research methods - Cengage, New Delhi | | | | | | | | | | | |
| 2 | Dr M Ranganatham, Business Research Methods, Himalayas Publishing | | | | | | | | | | | |
| 3 | William C Emory, Business Research Methods, R.D. Irwin. Inc | | | | | | | | | | | |
| 4 | Robert G Murdick, Business Research – Concepts & Practice, International text book Company | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | https://research.com/research/how-to-write-research-methodology | | | | | | | | | | | |
| 2 | https://eduvoice.in/types-research-methodology/ | | | | | | | | | | | |
| 3 | https://research-methodology.net/research-methodology/ | | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** | **PSO4** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| TOTAL | 15 | 13 | 14 | 11 | 14 | 11 | 14 | 14 | 15 | 11 | 13 | 15 |
| AVERAGE | 3 | 2..6 | 2.8 | 2.2 | 2.8 | 2.2 | 2.8 | 2.8 | 3 | 2.2 | 2.6 | 3 |

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – 3 / 4 :Security analysis and portfolio Management**

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

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

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

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

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – 4 /4 :SPREADSHEET FOR BUSINESS**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **1** | **2** | **2** |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To introduce students to Excel as an important tool in business applications | | | | | | | | | | | |
| **LO2** | To familiarize them with the features and functions of a spread sheet. | | | | | | | | | | | |
| **LO3** | To understand the concepts of accounting, reporting and analysis using spread sheet. | | | | | | | | | | | |
| **LO4** | To Construct formulas, including the use of built-in functions, and relative and absolute reference | | | | | | | | | | | |
| **LO5** | To develop various applications using MS-Excel. | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping. | | | | | | | | | | **15** | |
| II | **Financial, Logical and Text Functions Financial Functions**  Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions. | | | | | | | | | | **15** | |
| III | **Statistical Analysis**  Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis. | | | | | | | | | | **15** | |
| IV | **Reference**  Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions. | | | | | | | | | | **15** | |
| V | **Projects and Applications**  Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel. | | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | | **75** | |
| **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**

**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: 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**

**Core –XIV: Project**

| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | **PROJECT** | Core Paper XV | 6 |  |  |  | 8 | 6 | 40 | 60 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
|  | To explore career avenues. | | | | | | | | | | | |
|  | To apply basic statistical tools for analysis of Research Projects. | | | | | | | | | | | |
|  | To augment the report writing skills | | | | | | | | | | | |
| **Prerequisite: Should have completed five semester** | | | | | | | | | | | | |
|  | **Contents** | | | | | | | | | | **No. of Hours** | |
| Students have to select a topic from any of the following domains:  • Marketing  • Human Resource Mangemnt  • Entrepreneurial Development  • Finance  Each Student will be guided by the Department faculty.  Project evaluation and viva-voce examination shall be done  INTERNAL → Project Guide= **40 marks**  EXTERNAL → Faculties from audit firm/IIM/CA/ICMAI/ACA/ACS/Academic Institutions  offering B.Com(Honours) Programme/Industry Experts **= 60 marks** | | | | | | | | | | | | |

| **CO** | **Course Outcomes** |
| --- | --- |
| **1** | Demonstrate the ability to **initiate research** and to formulate viable research questions |
| **2** | Acquire the ability to apply basis **statistical tools** |
| **3** | Integrate the **capacity to design, conduct** and **report original research findings** |
| **4** | Demonstrate their **presentation skills** |
| **5** | Acquire skills to use **E-LEARNING RESOURCES**independently |

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective – 5 /6 :INDIAN ACCOUNTING STANDARDS**

| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | Indian Accounting Standards | ELECTIVE III | **4** |  |  |  | **3** | **4** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To help the students understand objectives and scope of Indian accounting standards | | | | | | | | | | | |
| **LO2** | To trace the provision of Ind AS 2 and Ind AS 18 | | | | | | | | | | | |
| **LO3** | To throw light on accounting for Related Party Disclosures | | | | | | | | | | | |
| **LO4** | To understand about cash flow statement | | | | | | | | | | | |
| **LO5** | To explore the provisions of intangible assets | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Accounting Standard and IND AS– Meaning – Objective of Ind AS – Scope of IND AS – Advantages & disadvantages of AS – Procedure for issuing AS by the ICAI – Applicability of Ind AS to Non – Corporate Entities, Co – operative Societies – Charitable Entities – Partnership & Proprietorship & Companies – SMC – Meaning – Exemptions to SMC – Change in Status of SMC – Disclosure by SMC- General Purpose Financial Statement - Disclosure of Accounting policies ( Ind AS – 1) – Accounting policies – Notes to Accounts – Need for disclosure of accounting policies – Fundamental accounting assumption – Selection of accounting policies – Changes in accounting policies.(Only Theory) | | | | | | | | | | **10** | |
| II | Valuation of Inventories (Ind AS 2)- Objective – Applicability – Measurement of Inventories – Net realisable value – Disclosures – Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8) – Disclosure - Revenue Recognition (Ind AS 18)- Objective – Applicability – Revenue from sale of goods – Revenue from rendering of the services – Revenue from Interest – Disclosure. | | | | | | | | | | **12** | |
| III | Accounting for Government Grants and Disclosure of Government Assistance Ind AS 20- Accounting treatment – Disclosures- Related Party Disclosures(Ind AS 24)-meaning-Applicability-Disclosures-Financial Instruments (Ind AS 32)- Accounting treatment –recognition-presentation- Disclosures - Provisions, Contingent Liabilities and Contingent Assets ( Ind AS 37)- measurement- accounting treatment- recognition- | | | | | | | | | | **14** | |
| IV | **Cash flow statement (Ind AS 7) (case Study)**  Applicability – Cash – Cash equivalents - Features – Operating activities – Investment activities – Financing activities – Accounting treatment –Events after Reporting date (Ind AS 10) – Need & Objective – Applicability – Contingency – Methods to estimate the contingent loss – Accounting treatment Disclosures | | | | | | | | | | **12** | |
| V | Property, Plant and Equipment (Ind AS 16) - Objective – Applicability – Features – Accounting treatment – Disclosures- Impairment of Assets(Ind AS 36)-Measurement and recognition- Intangible Assets(Ind AS 38)- Recognition and Measurement- Derecognition- Useful Life | | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Develop an understanding on Indian accounting standards and its scope | | | | | | | | | | | |
| **CO2** | Apply the standards applicable to valuation of inventory | | | | | | | | | | | |
| **CO3** | Identify the provisions on accounting for Related Party Disclosures | | | | | | | | | | | |
| **CO4** | Use the provisions in preparation of cashflow statement | | | | | | | | | | | |
| **CO5** | Understand the applications of intangible assets | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | D.S Rawat, Taxmann - Students guide to Accounting standard | | | | | | | | | | | |
| 2 | Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata McGraw Hill | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | A Quick Guide To Indian Accounting Standards-Chintan N. Patel, [BhupendraMantri](https://www.taxmann.com/bookstore/author?authorId=277) | | | | | | | | | | | |
| 2 | DalalGaggarKshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwa and Company Nagpur. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | [www.taxguru.com](http://www.taxguru.com) | | | | | | | | | | | |
| 2 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html> | | | | | | | | | | | |
| 3 | https://caclub.in/list-of-accounting-standards-of-icai-as/ | | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** | **PSO4** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 11 | 13 | 11 | 15 | 11 | 11 | 11 | 15 | 15 | 11 | 15 |
| AVERAGE | 3 | 2.2 | 2.6 | 2.2 | 3 | 2.2 | 2.2 | 2.2 | 3 | 3 | 2.2 | 3 |

**THIRD YEAR – SEMESTER - V**

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

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

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective – 7 /8 : SPSS Practical**

| **Subject Code** | | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | SPSS  Practical | Discipline Specific Elective 7/8 |  |  | **5** |  | **4** | **5** | 40 | 60 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | To introduce students to SPSS as an important tool in Research | | | | | | | | | | | | |
| **LO2** | To familiarize them with calculation of central tendancy | | | | | | | | | | | | |
| **LO3** | To understand the concepts of correlation | | | | | | | | | | | | |
| **LO4** | To calculate management decision tools using SPSS | | | | | | | | | | | | |
| **LO5** | To develop various applicationsof various non parametric tools. | | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | | **No. of Hours** | |
| I | Construction of frequency tables, Graphical representation of data | | | | | | | | | | | **10** | |
| II | Measures of central tendency, Measures of dispersion | | | | | | | | | | | **14** | |
| III | Correlation co-efficient | | | | | | | | | | | **16** | |
| IV | Calculation of NPV of projects Cash Budget Break-Even Analysis Comparison of prices across years of multiple products Flexible Budgets | | | | | | | | | | | **17** | |
| V | Non Parametric test Mann whitney, Kurskal Wallis, Chi Square, Wilcoxen sign rank test, Friedman test | | | | | | | | | | | **18** | |
|  | **TOTAL** | | | | | | | | | | | **75** | |
|  | | | | | | | | | | | | | |
| **CO** | | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | | Construct frequency tables and graphical representation of data | | | | | | | | | | | |
| **CO2** | | Summarize the whole set of data with a single value that represents the center of its distribution. | | | | | | | | | | | |
| **CO3** | | Interpret the relationship between two variables using correlation coefficient. | | | | | | | | | | | |
| **CO4** | | Make use of specified analysis tools for decision making in business | | | | | | | | | | | |
| **CO5** | | Summarize the whole set of data with non parametric tests. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | Discovering Statistics Using SPSS Andy field 3rd ed., Sage, 2009 | | | | | | | | | | | |
| 2 | | A Handbook Of Statistical Analyses Using Spss | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | https://www.spss-tutorials.com/spss-what-is-it/ | | | | | | | | | | | |
| 2 | | https://www.techtarget.com/whatis/definition/SPSS-Statistical-Package-for-the-Social-Sciences | | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** | **PSO4** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 15 | 12 | 15 | 15 | 13 | 11 | 13 | 13 | 15 | 11 | 12 | 15 |
| AVERAGE | 3 | 2.4 | 3 | 3 | 2.6 | 2.2 | 2.6 | 2.6 | 3 | 2.2 | 2.4 | 3 |

**THIRD YEAR – SEMESTER – VI**

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

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **4** |  |  |  | **4** | **3** | **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. | | | | | | | | | **9** | |
| 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. | | | | | | | | | **9** | |
| 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. | | | | | | | | | **9** | |
| 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. | | | | | | | | | **9** | |
| 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. | | | | | | | | | **9** | |
|  | | **TOTAL** | | | | | | | | | **45** | |
| **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**

**THIRD YEAR – SEMESTER - VI**

| **Subject Code** | | **Subject Name** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | GENERAL AWARNESS FOR COMPETITVE EXAMINATION | Professional competency skill | **2** |  |  |  | **2** | **2** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | | |
| **C1** | To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. | | | | | | | | | | | | |
| **C2** | To build experiences for students as they grow into lifelong learners. | | | | | | | | | | | | |
| **C3** | To know the basic concepts of various discipline | | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | | |
| **UNIT** | **Details** | | | | | | | | | | | **No. of Hours** | |
| I | **Indian Polity**  Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission,CAG. | | | | | | | | | | | **6** | |
| II | **Geography**  Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution. | | | | | | | | | | | **6** | |
| III | **Economy**  NationalIncome – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets. | | | | | | | | | | | **6** | |
| IV | **History**  Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India. | | | | | | | | | | | **6** | |
| V | **Environment and Ecology**  Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation | | | | | | | | | | | **6** | |
|  | **TOTAL** | | | | | | | | | | | **30** | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO** | | On completion of this course, students will | | | | | | | | | | | |
| **CO1** | | Develop board knowledge of the different components in polity | | | | | | | | | | | |
| **CO2** | | Understand the Geographical features across countries and in India | | | | | | | | | | | |
| **CO3** | | Acquire knowledge on the aspects of Indian Economy | | | | | | | | | | | |
| **CO4** | | Understand the significance of India’s Freedom Struggle | | | | | | | | | | | |
| **CO5** | | Gain knowledge on Ecology and Environment | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | Class XI and XII NCERT Geography | | | | | | | | | | | |
| 2 | | History – Old NCERT’S Class XI and XII | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | M. Laximikanth (2019) , Indian polity, McGraw- Hill | | | | | | | | | | | |
| 2 | | Ramesh Singh (2022) , Indian Economy , McGraw - Hill | | | | | | | | | | | |
| 3 | | G.C Leong, Physical and Human Geography, Oxford University Press | | | | | | | | | | | |
| 4 | | MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | https://www.freebookkeepingaccounting.com/using-excel-in-accounts | | | | | | | | | | | |
| 2 | | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | | | | | | | | | | | |
| 3 | | https://www.youtube.com/watch?v=Nv\_Nnw01FaU | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC 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 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 14 | 14 | 13 | 14 | 11 | 14 | 14 | 15 | 11 | 13 |
| AVERAGE | 3 | 2.8 | 2.8 | 2.6 | 2.8 | 2.2 | 2.8 | 2.8 | 3 | 2.2 | 2.6 |

**TEMPLATE FOR QUESTION PAPER**

**Section A**

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

**Section B**

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

**Section C**

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a ‘case study’ and it shall be compulsorily to be answered.