

**B.COM INTERNATIONAL ACCOUNTING
DEGREE PROGRAMME**

2023-2026



**PG & Research Department of Commerce
Bishop Heber College (Autonomous)
Tiruchirappalli - 620 017**

B.COM INTERNATIONAL ACCOUNTING

2023-26 BATCH

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	U23TM1L1	Language I	3	6
Part II	U23EG1L1	English I	3	6
Part III	U23CI101	Core Paper I –Financial Accounting I	5	5
Part III	U23CI102	Core Paper II - Principles of Management	5	5
Part III	U23CI1:A	Elective I - International Financial Standards	3	4
	U23CI1:B	Elective I – Business Communication		
	U23CI1:C	Elective I - Indian Economic Development		
	U23CI1:D	Elective I – Business Economics		
Part IV	U23CI1E1	Skill Enhancement Course SEC – 1-Human Resource Management	2	2
	U23CI1N1	Foundation Course FC – General Commercial Knowledge	2	2
TOTAL			23	30
SECOND SEMESTER				
Part I	U23TM2L2	Language II	3	6
Part II	U23EG2L2	English II	3	6
Part III	U23CI203	Core Paper III –Financial Accounting II	5	5
Part III	U23CI204	Core Paper IV-Business Law	5	5
Part III	U23CI2:A	Elective II – Basics of Cost Accounting	3	4
	U23CI2:B	Elective II - Business Environment		
	U23CI2:C	Elective II - Insurance and Risk Management		
	U23CI2:D	Elective II – International Trade		
Part IV	U23CI2E2	Skill Enhancement Course SEC – 2- Entrepreneurial Development	2	2
	U23CIPS3	Skill Enhancement Course – SEC 3- Introduction to Computers-MS WORD	2	2
TOTAL			23	30
SECOND YEAR				
THIRD SEMESTER				
Part I	U23TM3L3	Language III	3	6
Part II	U23EG3L3	English III	3	6
Part III	U23CI305	Core Paper V- Corporate Accounting I	5	5
Part III	U23CI306	Core Paper VI –Company Law	5	5

Part IV	U23CI3:A	Elective III –Financial Reporting	3	4
	U23CI3:B	Elective III – Business Legislation		
	U23CI3:C	Elective III – Business Mathematics & Statistics		
	U23CI3:D	Elective III – E-Commerce		
Part IV	U23CI3S4	Skill Enhancement Course SEC – 4- Entrepreneurial Skills	1	1
	U23CIPS5	Skill Enhancement Course – SEC 5-MS Excel	2	2
	U23EST41	Environmental Studies	-	1
		TOTAL	22	30
FOURTH SEMESTER				
Part I	U23TM4L4	Language IV	3	6
Part II	U23EG4L4	English IV	3	6
Part III	U23CI407	Core Paper VII–Corporate Accounting II	5	5
Part III	U23CI408	Core Paper VIII- Principles of Marketing	5	5
Part III	U23CI4:A	Elective IV- Performance Management	3	3
	U23CI4:B	Elective IV–Financial Services		
	U23CI4:C	Elective IV– Consumerism & Consumer Protection		
	U23CI4:D	Elective IV- Operations research		
Part IV	U23CI4S6	Skill Enhancement Course SEC – 6- Life skills	2	2
	U23CI4S7	Skill Enhancement Course – SEC 7- Global Marketing (SL course)	2	2
	U23EST41	Environmental Studies	2	1
		TOTAL	25	30
THIRD YEAR				
FIFTH SEMESTER				
Part III	U23CI509	Core Paper IX –Cost Accounting I	4	5
Part III	U23CI510	Core Paper X - Banking Law and Practice	4	5
Part III	U23CI511	Core Paper XI – Income Tax Law and Practice I	4	5
Part III	U23CI512	Core Paper XII – Auditing and Corporate Governance	4	5
Part III	U23CI5:A / U23CI5:B	Discipline Specific Elective 1/2 - Financial Management / Indirect Taxation	3	4
	U23CI5:C / U23CI5:D / U23CI5:E	Discipline Specific Elective 3/4 – Corporate and Business Law/ Office Management and Secretarial practice/ Human Resource management	3	4
Part IV	U23VLO51	Abundant Life	2	2
	U23VLO52	Human Values		
	U23CI5I1	Summer Internship / Industrial Training	2	-

		TOTAL	26	30
SIXTH SEMESTER				
Part III	U23CI613	Core Paper XIII –Cost Accounting II	4	6
Part III	U23CI614	Core Paper XIV-Management Accounting	4	6
Part III	U23CI615	Core Paper XV- Income Tax Law and Practice II	4	6
Part III	U23CI6:A / U23CI6:B / U23CIP:C	Discipline Specific Elective 5/6 - Audit and Assurance / Entrepreneurial Development/ Computer application in Business	3	5
	U23CI6:D / U23CI6:E / U23CIP:F	Discipline Specific Elective 7/8- Organisation Management /Logistics and Supply Chain management/ Spreadsheet for Business	3	5
	U23CI6G1	General awareness for Competitive Examinations	2	2
Part V	U23ETA61	Extension Activity	1	-
		TOTAL	21	30
GRAND TOTAL			140	180

CURRICULUM STRUCTURE

I SEMESTER		II SEMESTER	
Language I	Language I	Language II	Language II
English I	English I	English II	English II
Core I	Financial Accounting I	Core III	Financial Accounting II
Core II	Principles of Management	Core IV	Business Law
Elective I	International Financial Standards	Elective II	Basics of Cost Accounting
	Business Communication		Business Environment
	Indian Economic Development		Insurance and Risk Management
	Business Economics		International Trade
SEC-1	Human Resource Management	SEC-2	Entrepreneurial Development
FC	Foundation Course	SEC-3	Introduction to Computers-MS Word
III SEMESTER		IV SEMESTER	
Language I	Language III	Language II	Language IV
English I	English III	English II	English IV
Core V	Corporate Accounting I	Core VII	Corporate Accounting II
Core VI	Company Law	Core VIII	Principles of Marketing
Elective III	Financial Reporting	Elective IV	Performance Management
	Business legislation		Financial Services
	Business Mathematics & Statistics		Consumerism and Consumer protection
	E-Commerce		Operations research
SEC-4	Entrepreneurial skills	Part IV SEC-6	Introduction to life skills
SEC – 5	MS Excel	SEC-7	Global Marketing
	Environmental studies		Environmental studies
V SEMESTER		VI SEMESTER	
Core IX	Cost Accounting I	Core XII	Cost Accounting II
Core X	Banking Theory Law and Practice	Core XIV	Management Accounting
Core XI	Income Tax Law and Practice I	Core XV	Income Tax Law and Practice II
Core XII	Auditing and Corporate Governance	Dis. Specific Elective V/VI	Audit and Assurance/ Entrepreneurial Development/ Computer Application in Business
Dis. Specific Elective I/II	Financial Management / Indirect Tax	Dis. Specific Elective VII/VIII	Organisation Management// Logistics and Supply Chain Management/ Spreadsheet for Business
Dis. Specific Elective III/IV	Corporate and Business Law/ Human Resource Management/ Office Management & Secretarial Practice		General awareness for Competitive Examination
Part IV	Value education	Part V	Extension activities
	Summer Internship/Industrial Training		

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING

Subject Code: U23CI101	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		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
Reference Books		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.	
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.	
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5.	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		
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	

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI102	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	<p>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.</p> <p>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].</p>	15
	Total	
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	Griffffin, 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

FIRST YEAR – SEMESTER – I

Elective I – International Financial Standards

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI1:A	4				3	4	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	Overview Of Financial Accounting Define financial accounting - Users of financial statements - Conceptual Framework for Financial Reporting - Qualitative Characteristics of Financial Statements: Relevance-Faithful presentation – Comparability – Verifiability - Understandability and timeliness. The elements of the financial statements: Asset – Liability- Equity - Income & expenses. The components of a set of financial statements - Other important accounting concepts.	12
II	Books Of Prime Entry Business transactions and documentation: Purchase order - Sales order - Dispatch notes (Goods Despatched Note – GDN) - Goods Received Note (GRN) – Invoice – Statement - Credit note - Debit note -Remittance advice – Receipt. Accounting records - Books of prime entry: Sales day book - Purchases Day book - Sales returns day book- Purchases returns day book - Cash book - Petty cash book. Double entry and the accounting equation.	12
III	Recording Transactions And Events – I Journal - Recording cash and credit transactions - Ledger accounts- Balancing off and closing off the ledger account - Trial balance - Accounting for: Recording sales and purchases return - Trade and Settlement discounts - Sales tax. Accounting & valuation of inventories - non-current assets – Depreciation: Straight-line method - Reducing balance method	12

IV	Recording Transactions And Events- Ii Intangible assets: Amortisation of an intangible asset - Measurement of intangible assets. Accruals basis of accounting: Accrued expenditure and Income - Prepaid expenditure and Prepaid income. The bank reconciliation statement: Errors in the cash book- Errors in the bank statement. Errors and suspense accounts: Errors where the trial balance still balances - Errors where the trial balance does not balance - Suspense account	12
V	Basic Financial Statements The process of preparing financial statements- Adjustments to the initial trial balance - Presentation of Financial Statements: a statement of financial position - The statement of profit or loss - The statement of profit or loss and other comprehensive income. Interpretation of financial statements - Use of key accounting ratios: Profitability – Liquidity – Efficiency - Position	12
	Total	60
Theory 20% (Section A) , Problems 80% (Section B & C)		
Course Outcomes		
CO1	Recognise the fundamental concepts relating to financial accounting	
CO2	Describe the qualitative characteristics of financial statements	
CO3	Prepare Journal, Ledger accounts, Trial Balance and account for inventories and depreciation.	
CO4	Prepare Bank Reconciliation Statement and treatment of errors	
CO5	Apply rules and prepare the financial statement of a company and Appraise the financial position of an enterprise by using key accounting ratios.	
Textbooks		
1	ACCA Study Material, Financial Accounting (FA) Kaplan Publishing	
Reference Books		
1	R.L. Gupta and V.K. Gupta-Principles and Practice of Accountancy, 14th Revised and Enlarged Edition, Sultan Chand Sons, New Delhi,2019	
2	K.L. Narang & S.P. Jain, Financial Accounting, Kalyani Publishers, 2016.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-exams-study-resources/f3.html	
2	https://opentuition.com/acca/fa/	

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI1:B	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile								12

	TOTAL	60
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Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

FIRST YEAR – SEMESTER - I

ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI1:C	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	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	Ghatak Subrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy Chakravathy : 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

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI1:D	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 – Cardinal 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	

FIRST YEAR – SEMESTER – I

SKILL ENHANCEMENT COURSE 1 -HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CIIE1	2				2	2	25	75	100
Learning Objectives									
LO1	To understand aspects relating to Human resource management								
LO2	To know planning relating to Human Resource management								
LO3	To be acquainted with recruitment process								
LO4	To learn about organisation selection process								
LO5	To assimilate knowledge on job analysis.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Human Resource Management Definition – Objectives – Scope – Functions - Difference between Human Resource Management and Personnel Management.								6
II	Human Resource Planning Meaning of Human Resource Planning - Objectives of Human Resource Planning - Need and importance of Human Resource Planning - Human Resource Planning process - Problems and Barriers to Human Resource Planning								6
III	Recruitment Meaning and Definition - Factors affecting Recruitment - Sources of Recruitment - Recruitment process								6
IV	Selection Meaning and Definition - Need for Scientific selection – The Selection Process - Placement and Induction : Meaning of Placement and Induction - Objectives of Induction Programme - Contents of Induction Programme - Benefits of Induction Programme - Effective Induction Programme								6
V	Job Analysis Meaning - Major aspects of Job Analysis - Uses of Job Analysis-Process of Job Analysis - Methods of data collection								6
TOTAL								30	
Course Outcomes									
CO1	Identify the importance and the role of human resources management								
CO2	Describe the significance of Human Resource Planning.								
CO3	Analyze the sources of recruitment and process of selection in the organization.								
CO4	Examine the importance of selection of suitable candidates in an organisation and the role of induction and placement programmes.								

CO5	Identify the need for systematic and detailed examination of jobs
Textbooks	
1	Khanka S.S., Human Resource Management (Text and Cases), S. Chand and Company Ltd, 2016
2	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
Reference Books	
1	Desler Gary, Varkkey Biju, Human Resource Management, Pearson Education, 2020, 16 th Edition.
2	Durai Pravin, Human Resource Management, Pearson Education, 2020, 3 rd Edition.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.bamboohr.com
2	www.orangehrm.com
3	guides.library.stonybook.edu

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE -GENERAL COMMERCIAL KNOWLEDGE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI1N1	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the basics of union budget								
LO2	To know the various forms of investment								
LO3	To gain knowledge on fiscal policy								
LO4	To learn the latest technology for business and commerce								
LO5	To enable the students to acquire knowledge in commercial								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	The Union Budget – I Introduction to Union Budget - Meaning - Need for Union Budget - Understanding the process of budget making in India - Types of Budgets - Traditional or General Budget - Performance Budget - Zero Based Budget or Sun Set Budget - Components of Union Budget - Revenue Budget - Capital Budget - Revenue Receipt - Revenue Expenditure - Capital Receipts - Capital Expenditure								6
II	The Union Budget – II Analysis of Fiscal & Revenue Deficits - Fiscal Policy - Revenue Deficit - Fiscal Deficit - Primary Deficit Non- Tax Revenue - Thrust areas of Budget - Steps proposed to ensure effective spending								6
III	Forms of Investment - I Security forms of Investment - Corporate Bonds / Debenture Convertible - Non-Convertible - Public Sector Bonds – Taxable - Tax Free - Preference Shares - Equity Shares - New Issues - Rights Issue - Bonus Issue								6
IV	Forms of Investment – II Non-Security forms of Investment - National Savings Schemes - National Savings Certificates - Provident Funds - Statutory Provident Fund - Recognized Provident Fund - Unrecognized Provident Fund - Public Provident Fund - Corporate Fixed Deposit - Public Sector - Private Sector - Life Insurance Policies - Post Office Savings Bank Account – Recurring -Time- Monthly Income Scheme - Senior Citizen Savings Scheme - Real Estate Investment - Gold, Silver Others - Kisan Vikas Patra Chits, Nidhis etc - Precautions at time of Investment								6
V	Technology Trends for Business & Commerce								6

	Big Data – Definition – Meaning – Characteristics - Types of Big Data Analysis - Descriptive Analysis - Diagnostic Analysis - Predictive Analysis - Prescriptive Analysis - Hadoop for Big Data Applications - Job Tracker Server - Task Tracker Server - Block Chain Technology - Bitcoin - Block chain - Crypto currency - Distinguish between Bitcoin and Block chain - Block chain and Bitcoin transactions - Data storage mode in block chain - Public block chains - Private block chains - Consortium block chains - Opportunities for Block chain based E-Commerce Platform	
TOTAL		30
Course Outcomes		
CO1	Outline the concepts of Union Budget	
CO2	Analyse the deficits portrayed in a budget	
CO3	Classify the various forms of investment	
CO4	Compare the merits and demerits of the forms of Investment	
CO5	Relate the development in investment arena due to technological development	
Textbooks		
1	Dr. Vishalsaxena (2018), Business Economics & Business and Commercial Knowledge, Bharat Law House Pvt. Ltd., New Delhi.	
Reference Books		
1	Dr CB Gupta (2018), Business and Commercial Knowledge ,Taxmann’s publication, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.indiabudget.gov.in/	
2	https://www.india.gov.in/spotlight/union-budget-2023-2024	

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI203	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation								15

	Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	
	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	

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI204	4				3	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	
Course Outcome									
CO1	Explain the Objectives and significance of Mercantile law								
CO2	Understand the clauses and exceptions of Indian Contract Act.								
CO3	Outline the contract of indemnity and guarantee								
CO4	Familiar with the provision relating to Bailment and Pledge								

CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, 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	Preethi Agarwal, 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 Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BASICS OF COST ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI2:A	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the basic cost classification and cost units & cost centres								
LO2	To know the various cost accounting techniques								
LO3	To learn the methods of calculating profit under absorption and marginal costing.								
LO4	To familiarize with the methods job, batch and process costing								
LO5	To gain knowledge on the preparation budgets for planning and control								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	COST CLASSIFICATION Concept of cost - Cost classification based on element, nature, function and behaviour - Identifying cost behaviours - The high/low method used for separating a semi-variable cost - Concept of cost objects - cost units & cost centers								12
II	COST ACCOUNTING TECHNIQUES Accounting for material costs - Ordering, receiving and issuing inventory - Inventory holding and ordering costs - Reorder levels - The economic order quantity (EOQ) - The Economic Batch Quantity (EBQ) - Valuation of Inventory - FIFO, LIFO and WACO - Accounting for labour - Remuneration methods - Incentive schemes - Overtime and overtime premiums - Direct and indirect labour cost - Labour turnover - Labour efficiency, capacity and production volume ratios - Accounting for overheads - Allocation and apportionment of overheads (only)								12
III	ABSORPTION AND MARGINAL COSTING Marginal costing - The contribution concepts - Marginal costing statement of profit or loss - Absorption costing - Absorption costing statement of profit or loss - The advantages and disadvantages of absorption and marginal costing - Reconciling profits reported under the different methods								12
IV	METHODS OF COSTING Job costing and Batch costing - Process costing - Process costing with losses and gains - Normal loss and scrap value - Abnormal losses and gains - Work-in-progress (WIP) and equivalent units (EUs) - Joint and by-products - Process accounts for joint and by-products								12
IV	METHODS OF COSTING Job costing and Batch costing - Process costing - Process costing with losses and gains - Normal loss and scrap value - Abnormal losses and gains - Work-in-progress (WIP) and equivalent units (EUs) - Joint and by-products - Process accounts for joint and by-products								12

V	BUDGETING & STANDARD COSTS The nature and purposes of budgeting - Functional budgets preparation - Cash budgets preparation - Master budgets preparation - Budgetary control - Fixed and flexible budgets - Standard costing - Standard costs per unit - Variance analysis -(Material and Labour only)	12
	TOTAL	60
Theory 20 % (Section A), Problems 80 % (Section B & C)		
Course Outcomes		
CO1	Analyse the behaviour of different types of cost	
CO2	Calculate inventory levels. Labour turnover, labour efficiency and apportionment of cost.	
CO3	Estimate the effect of absorption and marginal costing.	
CO4	Apply the methods of job, batch and process costing	
CO5	Prepare budgets and select the tools for Variance calculation and analyse the same.	
Textbooks		
1	Management Accounting (MA), ACCA Study Material, 2021, Kaplan Publishing	
Reference Books		
1	George Foster, Charles T. Horngren, Srikant M. Datar, Cost Accounting : A Managerial Emphasis, Pearson, 15th Edition.	
2	Jain S.P & Narang K. L., Cost Accounting, Kalyani Publications: New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-exams-study-resources/f2.html	
2	https://opentuition.com/acca/ma/acca-management-accounting-ma-lectures/	
3	https://www.slideshare.net/tushars650/current-trends-in-cost-management-accounting	

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI2:B	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment / Technological Environment								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								12
TOTAL								60	
Course Outcomes									
CO1	Remember the nexus between environment and business.								

CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social 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, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, 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.	Namitha Gopal, 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
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI2:C	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic concepts of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.								12
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.								12
TOTAL								60	

Course Outcomes	
CO1	Identify the workings of insurance and hedging
CO2	Evaluate the types of insurance policies and settlement
CO3	Settle claims under various types of general insurance
CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk
Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI2:D	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	
Course Outcomes									
CO1	Distinguish between the concept of internal and international trade.								
CO2	Define the various theories of international trade.								
CO3	Examine the balance of trade and exchange rates								

CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, 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.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

FIRST YEAR – SEMESTER – II

SKILL ENHANCEMENT COURSE SEC – 2

ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI2E2	2				2	2	25	75	100
Learning Objectives									
LO1	To know various entrepreneurial concepts								
LO2	To have an understanding on the entrepreneurship								
LO3	To understand the project formulation and project appraisal								
LO4	To gain knowledge on the various sources of finance								
LO5	To familiarize with the various institutional Finance								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	INTRODUCTION Definition - Concept - Characteristics of successful entrepreneurs - Functions of entrepreneur - Difference between Entrepreneur and Enterprise - Entrepreneur and Manager - Entrepreneur and Intrapreneurs - Types of Entrepreneurs								12
II	ENTREPRENEURSHIP Meaning and definition of entrepreneurship - Growth of entrepreneurship in India - Factors affecting entrepreneurial growth - Economic factors - non-economic factors - Government actions -Barriers to entrepreneurship								12
III	PROJECT FORMULATION Meaning of Project Report - Contents of Project Report - Planning Commission's guidelines for formulating a project report - Concept of Project Appraisal - Methods of Project Appraisal - Economic Analysis - Financial Analysis - Market Analysis - Technical Feasibility - Managerial Competence								12
IV	FINANCIAL SUPPORT Meaning and need for financial planning - Sources of finance - Internal Sources - External Sources - Term Loans - Long term loans - Short term loans - Venture Capital - Forms of venture capital - Institutions providing Venture capital								12
V	INSTITUTIONAL FINANCE TO ENTREPRENEURS Need for Institutional Finance - Institutional Finance - Commercial banks - Other Financial Institutions-ICICI, SFCs, SIDCs, SIDBI								12
TOTAL								60	
Course Outcomes									
CO1	Explain the distinct entrepreneurial traits and various entrepreneurial concepts								

CO2	Identify the role of entrepreneurship in the development of nation.
CO3	Describe the importance and methods of project appraisal
CO4	Classify the various sources of finance available to an entrepreneur
CO5	Describe the forms of venture capital and analyse the availability of finance by various financial institutions
Textbooks	
1	Dr. S. S. Khanka (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.
Reference Books	
1	Dr. Maturi Balakrishna Rao and Dr. Talluri Sreekrishna , Micro, Small and Medium Enterprises: MSME, KY Publications, Andhra Pradesh, 2018
2	C. B. Gupta and Srinivasan, Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi, 2018.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://rb.gy/y85pe
2	https://rb.gy/r3dm4

FIRST YEAR – SEMESTER – II

SKILL ENHANCEMENT COURSE 3- INTRODUCTION TO COMPUTERS-MS WORD

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CIPS3	2				2	2	40	60	100
Learning Objectives									
LO1	To understand the basics of MS Word								
LO2	To learn the concepts of editing features								
LO3	To familiarize with tables								
LO4	To gain knowledge about page formatting and mail merge								
LO5	To enable the students in understanding the importance of MS power point presentation								
Unit	Contents								No. of Hours
I	Beginning to Use Microsoft Word Word Processing versus Desktop Publishing - Starting - Microsoft Word 2007 - Opening a New Document - Saving a Document - Getting Help with MS Word - Basic Editing: The Cursor, Inserting Text - Deleting Text - Text Undo and Redo -Wrap Text, Formatting - Selecting Text, Applying a Font – Changing Font Size -Font Attributes - Font Colour - Clear Formatting, Text Alignment Copying and Moving Texts and Objects - The Clipboard – Paste								6
II	Editing Features Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary. Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom. Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs. Add Borders or Shading to a Paragraph, Apply Paragraph Styles –Change Spacing between Paragraphs and Lines								6
III	Tables Creating Tables: Creating a table by highlighting the boxes, Create a table by using Insert Table command, Converting Text into a Table - Quick Tables - Entering Text. Table Tools -Inserting rows and columns- Deleting Cells, Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell. Borders and Shading. Bulleted and Numbered Lists - Creating Outlines								6

IV	<p>Page Formatting and Mail Merge Apply a Page Border and Colour. Changing the Orientation, Size of the Page, or Size of Columns. Insert Headers and Footers (including Page Numbers Creating a Page Break- inserting Graphics, Pictures, and Table of Contents – Inserting Special Characters. References and Citations -Macros - Compare and Merge Documents. Protect Document. Mailing Lists - Creating a List for Mail Merge – Mail Merge.</p>	6
V	<p>MS – Power Point Presentation Create and Manage Presentations: Create a Presentation, Insert and Format Slides, Modify Slides, Change Presentation Options and Views, Configure and Present a Slide Show. Insert and Format Text, Shapes, and Images: Insert and Format Text, Insert and Format Shapes and Text Boxes, Insert and Format Images. Insert Tables, Charts, SmartArt, and Media: Insert and Format Tables, Insert and Format Charts, Insert and Format SmartArt graphics. Apply Transitions and Animations: Apply Slide Transitions, Animate Slide Content, Set Timing for Transitions and Animations.</p>	6
TOTAL		30
Course Outcomes		
CO1	Develop practical knowledge in MS-Word.	
CO2	Utilise the tools like Spell Check, Word Count and Paragraph Formatting	
CO3	Create and edit Tables and use bullets functions.	
CO4	Apply page formatting and create letters through mail merge.	
CO5	Create and manage power point presentation.	
Textbooks		
1	Study material prepared by the Department	
Reference Books		
1	FaitheWempen, Microsoft Word 2010 in Depth, Que Publishing, 2010, ISBN 9780789743114	
2	Katherine Murray, Microsoft Word 2010 Inside Out, 1st Edition, 2010, ISBN 9780735627291	
3	Lalit Mali, Microsoft Office 2016- Word, Excel, One Note, 1st Edition, Notion Press, 2017	
4	Dorothy House, Word, Excel and Power Point-Just for beginners, 2015, Outskirts Press Incorporated	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search&m=1	
2	https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search&m=1	

SECOND YEAR – SEMESTER - III
CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI305	5				4	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot– in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting								15

	Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.tickertape.in/blog/issue-of-shares/	
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf	
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html	

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI306	5				5	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							15	
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.							15	
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -							15	
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.							15	
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.							15	
TOTAL							75		

Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
Reference Books	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan 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

SECOND YEAR – SEMESTER - III

ELECTIVE - III: FINANCIAL REPORTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI3:A	4				3	4	25	75	100
Learning Objectives									
LO1	To understand financial reporting of IFRS								
LO2	To have an insight on asset-based standards								
LO3	To know provisions & contingencies of asset standards								
LO4	To gain knowledge on various application of accounting standards								
LO5	To learn about preparation of single entity financial statements								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Understanding Financial Reporting Meaning and principles of GAAP - Evolution and growth of IFRS - Standard IFRS requirements - Differences between IFRS & Ind AS - Advantages and disadvantages of adopting IFRS - Recognition and measurement - Recognition of asset or liability in financial statement - Measurement of Assets - Methods of measurement of Assets - Meaning and features of Historical cost accounting - Advantages and disadvantages of historical cost accounting - The conceptual framework of financial reporting - The regulatory framework of financial reporting								12
II	ASSETS STANDARD Asset based standards such as PPE - Tangible and Intangible assets - Borrowing Costs - Impairment of Assets - Non-current assets held for sale and discontinued operations - Investment Property - Government Grants - Income Tax								12
III	ASSET STANDARDS (Contd) Inventory and Biological assets - Provisions & Contingencies - Events after reporting period - Accounting policies - Estimates & errors - Fair Value Measurement - Effects of changes in foreign exchange rates								12
IV	APPLICATION OF ACCOUNTING STANDARDS Cash Flows - Earnings per share - Revenue Accounting - Accounting for Leases - Financial Instruments								12
V	PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS Preparation of statement of changes to equity - Cash flow statements for a single entity - Statement of profit or loss and balance sheet - Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate								12
TOTAL									60
Theory 60%; Problems 40%									
Course Outcomes									

CO1	Summarise the conceptual and regulatory framework for financial reporting
CO2	Identify the use and application of IFRS
CO3	Apply Accounting Standards relating to diverse concepts and Use Accounting Standards to account for Assets
CO4	Analyse the need for Accounting Standards on cash flows, EPS, leases, recognition of revenue and financial instruments.
CO5	Prepare simple financial statements by incorporating the effects of the accounting standards
Textbooks	
1	Financial Reporting (FR), ACCA Study material, F, Kaplan Publishing, UK
Reference Books	
1	CA Parveen Sharma & CA Kapileshwar Bhalla, Financial Reporting, nd Edition, Taxmann Publication,
2	Greg Shields, Financial Reporting: The Ultimate guide to creating Financial Reports and performing Financial Analysis, Kindle Edition,
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accaglobal.com/my/en/student/exam-supportresources/fundamentals-exams-study-resources/f.html
2	https://www.gotitpass.com/acca-f-financial-reporting

SECOND YEAR – SEMESTER - III

ELECTIVE - III: BUSINESS LEGISLATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI3:B	4				3	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the Factories Act, 1948								
LO2	To provide insights on the Foreign Exchange Management Act, 1999								
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
LO4	To enable the students to learn about the Competition Act 2002								
LO5	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.								12
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								12
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.								12
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.								12
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.								12
TOTAL								60	
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	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, 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, Noida
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vive kKuchhal, 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/

SECOND YEAR – SEMESTER - III

ELECTIVE - III: BUSINESS MATHEMATICS & STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI3:C	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								12
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								12
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								12
V	Time Series Analysis and Index Numbers Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.								12
TOTAL								60	
Course Outcomes									
CO1	Learn the basics of ratio, proportion, indices and logarithm								
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.								
CO3	Determine the various measures of central tendency								
CO4	Calculate the correlation and regression co-efficient.								
CO5	Assess problems on time series analysis								

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan 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/

SECOND YEAR – SEMESTER - III

ELECTIVE - III: E- COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI3:D	4				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								12
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.								12
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.								12
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.								12
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical								12

	Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	
	TOTAL	60
CO	Course Outcomes	
CO1	Understand the role and features of world wide web	
CO2	Understand the Benefits and model of e-tailing	
CO3	Use the web enabled services	
CO4	Tackle the threats in internet security system	
CO5	Know about the Ethical principles Privacy and Information Rights	
Textbooks		
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi	
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi	
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London	
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida	
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai	
Reference Books		
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai	
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi	
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi	
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai	
5	J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.investopedia.com/terms/e/ecommerce.asp	
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/	
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/	

SECOND YEAR – SEMESTER - III

SKILL ENHANCEMENT COURSE 4: ENTREPRENEURIAL SKILLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI3S4	1				1	1	25	75	100
Learning Objectives									
LO1	Introduction to entrepreneurial development								
LO2	To learn about the skills relevant to business development								
LO3	Learn about various financing schemes available to entrepreneur								
LO4	Understand various sources of finance								
LO5	Introduction to various business organisation types								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Definition- Concept -Characteristics -Functions-Difference between Entrepreneur and Enterprise, Entrepreneur and Manager, Entrepreneur and Intrapreneurs -Types of Entrepreneurs- New generations of entrepreneurship: Social Entrepreneurship – Edupreneurship- Ecopreneur - Self Help Groups - Health Entrepreneurship – Tourism Entrepreneurship -Women Entrepreneurship								3
II	Entrepreneurship Development Skills Business management skills, Teamwork and leadership skills, Communication and listening, Customer service skills, Financial skills, Analytical and problem-solving skills, Critical thinking skills, Strategic thinking and planning skills, Technical skills. Classroom Activity: <ol style="list-style-type: none"> Shift the Paradigm from Individual to Team Build a Creative Atmosphere Healthy Communication Fosters Collaboration Work Together, Celebrate Together Keep your Employees Stress-Free 								3
III	Financial assistance and services DIC-SIPCOT-TIIC-NSIC-SIDO-SIDC-KVIC-SIDBI-EDII-SFC-IDBI-ICICI-IFCI Classroom Activity: <ol style="list-style-type: none"> Invite entrepreneurs, industry officials, bankers for interaction Identify your hobbies and interest and convert them into business ideas Select any product and prepare its cost sheet Open a saving account and built your own capital Engaging in marketing of products 								3

	6. 6. Select a social cause, set objectives, plan and work for its accomplishments	
IV	<p>Sources of Finance Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.</p> <p>Field Activity</p> <ol style="list-style-type: none"> 1. Coir mattress cushions and matting 2. Hand gloves of all types 3. Lamp holders, letter boxes 4. Paper conversion products like ice cream cup, paper cup, saucers and paper plates, paper bags, envelops. 5. Pickles, pap pads, beauty parlors 6. Servicing of gardening equipment's, internet browsing 	3
V	<p>Introduction to various form of business organization Sole proprietorship, partnership, corporations, Limited Liability company- mission, vision and strategy formulation</p> <p>Field Activity</p> <ol style="list-style-type: none"> 1. Develop awareness about entrepreneurship and successful entrepreneurs 2. Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication 3. Understand the entrepreneur and assess their strengths and weaknesses from an entrepreneurial perspective. 4. 4. Assignments and Projects; and Practical Experiences including challenges, internships and apprenticeships. 	3
TOTAL		15
Course Outcomes		
CO1	Developing entrepreneurship development	
CO2	Learn about various skills required to be successful	
CO3	Learn about various financing schemes available to entrepreneur	
CO4	Understand various sources of finance	
CO5	Identify the relevant business organisation to their business	
Textbooks		
1	Dr. Gordan and Natarajan, Entrepreneurial Development, HPH, Mumbai 2018	
2	Khanka S.S., Entrepreneurial Development, S.Chand& Co. Ltd., New Delhi, 2020	
3	S.Anilkumar Entrepreneurial development, new age international, new delhi	
Reference Books		
1	Jaysree Suresh, entrepreneurial development Margham publication, Chennai 2019	

2	RajShanker, entrepreneurial development ,vijay Nicole imprints pvt ltd , Chennai 2018.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.entrepreneur.com
2	http://inventors.about.com/od/entrepreneur/

SECOND YEAR – SEMESTER – III
SKILL ENHANCEMENT COURSE – SEC 5-MS EXCEL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CIPS5	2				2	2	40	60	100
Learning Objectives									
LO1	To understand the basics of MS Excel								
LO2	To learn the concepts of entering information into MS-Excel								
LO3	To familiarize with adding elements to a workbook								
LO4	To gain knowledge about Apply Custom Formats and Layouts								
LO5	To enable the students in understanding the importance of Create Advanced Formulas and Formatting								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to MS Excel Introduction and Navigating MS Excel – Cells, Rows, and Columns. Workbooks –Opening – Labeling and Naming. Adding and Deleting. Hiding/ Unhiding. Columns and Rows – Adjacent Columns – Separated Columns. Saving Workbooks -Saving an Existing File. Headers and Footers. Margins for Headers and Footers – Print Area ~print a Range of pages. Printing.								4
II	Entering Information into MS - Excel Entering data – Entering Labels and Values - Entering Values – Multiple Entries. Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns. To Paste an item from clipboard. Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row. Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data. Locking Rows and Columns by Freezing Panes -Spell Check – AutoCorrect. Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colours to Cells. Changing Column Width- Changing Column Width using the Mouse – Changing Row Height. Change a Row Height by dragging the Mouse -Merge Cells. Applying Number Formats-Creating Customer Number Formats-Align Cell Contents. Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns.								6
III	Adding Elements to a Workbook Adding Images – Modifying Images. Adding WordArt-Inserting AutoShapes-Adding Clipart – Adding a Hyperlink. Charts-Types of Charts Chart Tools – Modifying and Moving a Chart. Organizational Charts - Changing an Organizational Chart – Other changes to Charts.								5

IV	Apply Custom Formats and Layouts Apply custom data formats - Creating custom formats (number, time and date) - Using advance fill series options - Apply advanced conditional formatting and filtering - Creating custom conditional formats - Using functions to format cells - Creating advanced filters - Apply customs styles and templates-creating-modifying cell styles - Creating customs colour and font formats - Creating themes - Creating fields.	5
V	Create Advanced Formulas and Formatting Definition and Explanation of Formulas - Using the IF, AND, and OR functions - Using the SUMIF, AVERAGEIF, and COUNTIF - Conditional Formatting - Using the VLOOKUP - Using the HLOOKUP - Creating advanced chart elements - Creating dual-axis charts - Creating custom chart templates - Creating Pivot Tables.	5
TOTAL		30
Course Outcomes		
CO1	Build knowledge in basics of Excel for navigation and construction of worksheet.	
CO2	Prepare Spread sheet by integrating the basic formatting functions.	
CO3	Create charts using advanced chart elements in Excel.	
CO4	Create a table inserting rows and columns and entering data into the table.	
CO5	Appraise data through the use of intermediate formulations of lookups and reference data.	
Textbooks		
1	Dr. D. Joseph Anbarasu et al., – Excel for business, Learn Tech Press, Trichy (2009).	
2	Joyce J. Nielsen – Microsoft Official Academic Course MICROSOFT EXCEL 2016- ISBN:978-1-11-927299-1	
Reference Books		
1	John Walkenbach, Excel 2016 Bible, Wiley, 1st Edition	
2	William Fischer, Excel: Quick Start Guide – From Beginner to Expert, Create Independent Publishing Platform, 13th Edition 2016.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.wiseowl.co.uk/excel/exercises/standard/	
2	https://www.excel-exercise.com/	

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI407	5				5	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 the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									
Course Outcomes									
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction								

CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account
Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, 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
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

SECOND YEAR – SEMESTER – IV

CORE – VIII: PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI408	5				5	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	Market Segmentation Meaning and definition – Benefits – Criteria for segmentation– Types of segmentation–Geographic–Demographic–Psychographic– Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								15
III	Product & Price Marketing Mix—an over view of 4P’s of Marketing Mix–Product– Introduction to Stages of New Product Development–Product Life Cycle–Pricing–Policies-Objectives–Factors Influencing Pricing– Kinds of Pricing.								15
IV	Promotions and Distributions Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.								15
V	Competitive Analysis and Strategies Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–								15

	Marketing & M–Marketing–E-Tailing–CRM–Market Research–MIS and Marketing Regulation.	
	TOTAL	75
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4 p’s of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
Textbooks		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi	
2	Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai	
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi	
Reference Books		
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi	
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.	
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent	
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company	
5	Baker M,Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.aha.io/roadmapping/guide/marketing/introduction	
2	https://www.investopedia.com/terms/m/marketsegmentation.asp	
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/	

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: PERFORMANCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI4:A	3				3	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the advanced management accounting techniques								
LO2	To inculcate knowledge about the pricing decision and risk analysis								
LO3	To enable the students to learn about the Financial & non-financial performance indicators								
LO4	To know the various methods of setting transfer prices								
LO5	To familiarise the students about the performance measurement in not-for profit organisations								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Advanced Management Accounting Techniques – I Activity Based Costing - Use of appropriate cost drivers - Calculation of costs per driver and per unit - Comparing the ABC and traditional absorption costing - Target Costing - Derive a target cost in manufacturing and service industry - Suggest how a target cost gap can be reduced - Life Cycle Costing - Costs involved in different stages of life cycle - Benefits and application of life cycle costing - Throughput Accounting - Theory of Constraints - Calculation and interpretation of Throughput Accounting Ratio (TPAR)								9
II	Pricing Decision And Risk Analysis Factors affecting pricing of product or services - Price elasticity of demand - Demand equation - Calculate optimum selling price with MR=MC equation - Pricing strategies – Skimming – Penetration - Differential - Cost-plus pricing - Apply techniques of maximax, maximin and minimax regret - Use of expected value technique - Decision tree - Value of perfect and imperfect information								9
III	Performance Analysis Financial & non-financial performance indicators (KPIs) - Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement - Value-for-money approach for not-for-profit organisations - Economy, efficiency & effectiveness approach								9

IV	Divisional Performance Measurement And Transfer Pricing Return on Investment - Residual Income (RI) - Impact of transfer pricing on divisional performance - Methods of setting transfer prices	9
V	Performance Measurement In Not-For Profit Organisations The problem of non-quantifiable objectives - Need to plan and control activities - Problem of Multiple objectives - Value for Money	9
TOTAL		45
CO	Course Outcomes	
CO1	Calculate target cost in manufacturing and service industry	
CO2	Calculate prices and output levels for profit maximization using the demand-based approach to pricing	
CO3	Discuss the tools for performance management and control in private sector and not-for-profit organisations	
CO4	Appraise divisional performance and recognise the problems of doing so.	
CO5	Analyze the effectiveness of non-profit organizations by identifying a Key Performance Indicator (KPI)	
Textbooks		
1	Performance Management (PM), ACCA Study Material Text, 2021, KAPLAN Publishing	
Reference Books		
1	Robert D. Austin, Measuring and Managing Performance in Organisations, Addison-Wesley Professional, 4th Edition.	
2	A.S. Kohli & T. Deb, Performance Management, Oxford Higher Education.	
3	Arup Varma & Pawan Budhwar, Performance Management Systems: An Experiential Approach, SAGE, 2019, ISBN 1526453649, 9781526453648	
4	Linda Ashdown, Performance Management- A Practical Introduction, Kogan Page Publishers, 2018, 2nd Edition.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles.html	
2	https://www.gotitpass.com/acca-f5-performance-management	

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI4:B	3				3	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								60	
Course Outcomes									

CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI4:C	3				3	3	25	75	100
Learning Objectives									
LO1	To understand the nature of consumers and consumerism								
LO2	To know how consumers are exploited								
LO3	To be familiar with consumer rights and duties								
LO4	To learn about Consumer Protection Act								
LO5	To gain insights into consumerism in India.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.								9
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.								9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.								9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.								9
TOTAL								45	
Course Outcomes									
CO1	Remember and recall aspects in consumerism								
CO2	Identify the reasons for consumer exploitation								
CO3	Discover the rights and duties of a consumer								
CO4	Create an environment which protects the consumers in India								
CO5	Critically appraise the consumer Protection Act								

Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: OPERATION RESEARCH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI4:D	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
Prerequisite: Should have studied Statistics in 1st year B.Com.									
Unit	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming Problem								9
	Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								
II	Transportation and Assignment problem								9
	Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								
III	Game Theory and Simulation								9
	Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								
IV	Inventory Management								9
	Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)								
V	Network Analysis								9
	Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.								
Total								45	
Course Outcomes									
CO1	Frame a linear programming problem for quantitative decisions in business planning.								

CO2	Optimise economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game theory and simulation for optimal decision making.
CO4	Analyse and manage inventories to meet the changes in market demand.
CO5	Construct networks including PERT, CPM for strategic management of business projects.
Textbooks	
1	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
Reference Books	
1	S Kalavathy, Operations Research, Vikas Publications, Noida
2	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
3	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5	P.R.Vittal - Operation Research, Margham Publications, Chennai
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.orsi.in
2	www.learnaboutor.co.uk
3	www.theorsociety.com

SECOND YEAR – SEMESTER - IV

SKILL ENHANCEMENT COURSE- 6: LIFE SKILLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI4S6	2				2	2	40	60	100
Learning Objectives									
LO1	To impart the knowledge wellness and mental health								
LO2	To understand the interpersonal skills								
LO3	To gain knowledge on employability skills								
LO4	To enable the students to acquire knowledge numerical skills								
LO5	To have an insight on the out bound training								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	PERSONAL SKILLS								6
	1. Wellness and Mental Health Skills -Copying with Emotions a. Managing emotions (Mindfulness/ Managing& Controlling anger, stress, anxiety, Peer pressure/ Depression & Suicidal tendencies – signs & prevention) – Resilience/ Coping strategies b. Emotional Quotient 2. Health and Hygiene/ Self Care a. Food and Nutrition/ Dietary guidance and lifestyle/ Calories count/ Healthy weight range/ Simple Recipes b. Staying healthy and fit –Importance of Sleep/ Health risk / Basic First Aid								
II	SOCIAL AND INTERPERSONAL SKILLS								6
	1. Effective communication – barriers to communication – oratorical skills- need for listening skill 2. Building Relationship skills a. Healthy Relationship - Parents, siblings (sibling rivalry), friends (peer pressure), in place of study and work 3. Media Influence -Issue and concerns 4. Basic Etiquette a. Phone Etiquette / Table Manners / Giving and accepting Compliments 5. Leadership skills / Conflict management / Team work / Empathy								
III	EMPLOYABILITY SKILLS								6
	1. Study skills and memory technique / Examinations preparation 2. Priorities & Goal setting 3. Time management – Time Log 4. Career planning, importance, and steps								

	5. Interview – types of Interviews (face to face, online, telephonic etc, preparation (FAQ in interviews, Attire & Accessories etc), dos and don'ts 6. Job application and resume	
IV	NUMERICAL SKILLS 1. Creative and critical thinking / Lateral thinking & Problem solving 2. Aptitude and Numerical Ability 3. Need and ways to save money – Budgeting, Investment 4. Calculating discount percentages and promotional offers 5. Tax calculation	6
V	ACTIVITIES AND OUT BOUND TRAINING 1. Activities a. Case study b. Role play c. Sharing experience d. Audio – Visual models e. Connect to your community f. Contributing to your community g. Puzzles and teasers h. Self-assessment Questionnaires i. Me charts j. Field trips and report k. Out Bound Training 2. Work Book	6
	TOTAL	30
CO	Course Outcomes	
CO1	Acquire knowledge on managing mental and personal fitness.	
CO2	Build social and interpersonal skills	
CO3	Relate the skills required for employability.	
CO4	Appraise the nuances required for developing numerical skills	
CO5	Demonstrate various activities that enhance life skills.	
	Textbooks	
1	Sophrosyne (A Primer on Life Skills for Undergraduate Students)	
2	Work Book	
	Reference Books	
1	Course Book: For undergraduates of all Disciplines Edited and Published by: Training & Placement Division	

SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE – SEC 7

GLOBAL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI4S7	2				2	2	40	60	100
Learning Objectives									
LO1	To understand the service-learning concept and its relevance to society								
LO2	To gain knowledge about global marketing promotion strategies								
LO3	To enable the students, learn about E-Marketing and Consumerism								
LO4	To guide the students to train the community to adopt modern marketing services								
LO5	To facilitate the students to identify the online buyer behavior globally								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<p>Service-Learning Definition, difference between community service and service-learning, Principles; Whole Person Education. Identifying Community Needs, Community Partners, Reflection, Reciprocity. Public Dissemination; Understanding of community dynamics. Project Planning Stages and report preparation</p> <p>Classroom Activity:</p> <ol style="list-style-type: none"> Group discussion about Civic/Social responsibility (Display of Video/Documentary film (Through this activity Students should recognize civic responsibility of the society) Conduct a role play/games/drawing to provide problem solving skill and ignites critical thinking. Group activity to frame questionnaire for identify community needs Reflection on identify the need of the community (Students go to the community for identify the community needs and reflect their experience) 								6
II	<p>Introduction to Global marketing Meaning-scope and challenges of International marketing- Planning and organization- Product planning and development- Pricing decisions-Channel decisions-Promotion decisions-Market entry strategies-EXIM procedures.</p> <p>Classroom Activity:</p> <ol style="list-style-type: none"> Lecture method Group discussion 								6
III	<p>E-Marketing and Consumerism E-Marketing-Importance –types-benefits-digital marketing strategies- International retail-opportunities and challenges-New customized formats-marketing industrial products and services</p>								6

	globally-Global consumer behavior and online buyer behavior-understating consumerism and consumer rights. Classroom Activity: 1.Lecture method 2. Group discussion	
IV	Community Engagement - I Creating awareness about Modern / Digital marketing. Assistance to international marketing Training the community to adopt modern marketing services. Digital marketing Challenges and Opportunities in India. Training for export related products. Field Activity 1. Identifying the community 2. Performing need analysis 3. Planning the delivery of S-L 4. Collecting feedback	6
V	Community Engagement - II Building awareness about various electronic marketing and its various benefits in international marketing. Creating Awareness of different formats of digital marketing, understanding online buyer behavior globally and consumerism. Field Activity 1. Identifying the community 2. Performing need analysis 3. Planning the delivery of S-L 4. Collecting feedback	6
TOTAL		30
Course Outcomes		
CO1	To comprehend the key concepts of S-L and differentiate the community service and Service-Learning	
CO2	Discuss various ways to identify the needs of the chosen community and tools & techniques to effectively perform the service learning	
CO3	To learn and experience the practical implication of marketing, global marketing of products and services	
CO4	To enhance the adoption of modern marketing services in the society	
CO5	To provide meaningful service to the society through effective and e marketing.	
Textbooks		
1	Keiefer Lee & Steve Carter, GLOBAL MARKETING MANAGEMENT, Oxford University	
2	R. Srinivasan, INTERNATIONAL MARKETING, Prentice-Hall India Pvt. Ltd, New Delhi	
Reference Books		
1	Philip R.Cateora and John L.Graham , INTERNATIONAL MARKETING, Irwin McGraw-Hill	
2	Bennet and Kassarjian, CONSUMER BEHA VIOUR, Prentice Hall of India, New Delhi	

3	Michael R. Solomon, Consumer Behaviour, PHI Learning Private Limited, New Delhi, 2011
4	Efraim Turban, Jae Lce, David King, & I-I.Michael Chung: Electronic Commerce: Managerial Perspective, Pearson Education Inc., 2000.
5	Giridhar Joshi, INFORMATION TECHNOLOGY FOR RETAIL, Oxford University Press, New Delhi.2009
NOTE: Latest Edition of Textbooks May be Used	

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI509	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.								15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15
TOTAL								75	
THEORY 20%; PROBLEM 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 &Gurusamy S,Cost Accounting,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

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI510	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15
II	Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								15
III	Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.								15
IV	Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.								15

	<p>Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	
V	<p>Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money- Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15
	TOTAL	75
Course Outcomes		
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	
Reference Books		
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai	
2	KataitSanjay , Banking Theory and Practice, Lambert Academic Publishing,	
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand	

4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX THEORY, LAW AND PRACTICE-I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI511	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
THEORY 20%; PROBLEM 80%									

Course Outcomes	
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, Sahitya Bhavan 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, Vishwa Prakasan. 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 Bansal Anshika, 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

THIRD YEAR – SEMESTER – V

CORE –XII: AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI512	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart 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	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan 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	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	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

THIRD YEAR – SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE 1/2 – FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI5:A	4				4	4	25	75	100
Learning Objectives									
LO1	To know the role & purpose of finance function								
LO2	To inculcate knowledge about the various Sources of Finance								
LO3	To enable the students to learn about the investment appraisal techniques								
LO4	To have an insight on working capital management								
LO5	To gain knowledge on estimating the cost of equity								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Role & Purpose of Finance Function Relationship between corporate strategy and corporate and financial objectives - Financial Objective - Shareholder wealth maximisation - Stakeholder objectives and conflicts - Measuring achievement of corporate objectives - Objective setting in not-for-profit organisations - Measuring the achievement of objectives in NFPs - Value for Money and 3 Es								12
II	Sources of Finance Selection of appropriate sources of finance - The relationship between risk and return - Short-term sources of finance - Long-term finance – Equity – Debt - Leasing (Only Theory) - Islamic Finance								12
III	Basic Investment appraisal techniques Investment appraisal process - Return on Capital Employed - Accounting profits Vs. Cash Flows - Cash flows and relevant costs - Payback method of appraisal - Constant annual cash flows - Uneven annual cash flows - Advantages and disadvantages of payback - Discounted Cash Flow Techniques - Time Value of Money - Net Present Value - Internal Rate of return								12
IV	Working Capital Management Elements of Working Capital -The objectives of working capital management - Policies regarding working capital management - Working capital ratios – liquidity - cash operating cycle - Factors affecting the length of the operating cycle - Calculation of the cash operating cycle - Working capital ratios – operating cycle - Inventory holding period-Raw material, WIP, Finished goods - Trade receivables days -Trade payables days -Working capital turnover - Working capital investment levels								12
V	Cost of Capital Estimating the cost of equity – the Dividend Valuation Model (DVM) -The earnings retention model (Gordon’s growth model) - Estimating the cost of preference shares - Estimating the cost of debt - Estimating the cost of capital - Weighted Average Cost of Capital - Cost of Equity- Capital Asset Pricing Model (CAPM) -								12

	Capital structure theories including traditional view and Modigliani-Millar view (without & with tax) - Pecking-order theory	
TOTAL		
Course Outcomes		
CO1	Describe a variety of financial objectives of a business organisation	
CO2	Summarise the sources of finance and risk & return relationship	
CO3	Evaluate the relevant cash flows for investment projects	
CO4	Appraise the nature of working capital and its elements and calculate Cash Operating Cycle, inventory levels and EOQ	
CO5	Calculate cost of capital and the factors which affect it.	
Textbooks		
1	ACCA Study Material, F9, Kaplan Publishing	
Reference Books		
1	Prasanna Chandra, Financial Management Theory and Practice, 10th Edition, McGraw Hill Publications, 2019	
2	Khan & Jain, Financial Management, 7th Edition, McGraw Hill Publications, 2017	
3	Prasanna Chandra, Financial Management: Theory and Practice, 10th Edition, McGraw-Hill Education, 2019.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9.html	

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 2 /2 : INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI5:B	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.								12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.								12
TOTAL								60	
Course Outcomes									

CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhanian, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, 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.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/hdocs-cbec/customs/cs-act/cs-act-ch9

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 3/4 : – CORPORATE AND BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI5:C	4				3	4	25	75	100
Learning Objectives									
C1	To familiarise the students about the existence of Indian Contracts Act 1872								
C2	To understand the sale of goods act 1930								
C3	To know the legal requirements of formation and constitution of business organisation								
C4	To inculcate knowledge about the English insolvency act								
C5	To have an insight on the elements of Law of Tort								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Indian Contracts Act 1872 Essential elements of a Contract offer and Acceptance - Void and Voidable agreements - Consideration, legality of object and Consideration - Quasi Contracts, Contingent Contracts - Performance of Contracts - Discharge of Contracts -Breach of Contract and Remedies for breach of Contract.								12
II	Sale Of Goods Act 1930 Definition - Transfer of Ownership - Conditions and Warranties - Performance of the Contract of Sale - Rights of unpaid Vendor - Auction Sales.								12
III	Formation And Constitution Of Business Organisation Agency - Definition of agent - How the agency relationship arises? – Ratification – Authority – Liability – Partnership - Types of partnerships - Characteristics of partnerships -Authority of parties under Partnership Act 1890 -Liability for partnership debts - Dissolution -Limited Liability Partnership								12
IV	English Insolvency Act Introduction - Voluntary Liquidation: s84 Insolvency Act - Members' voluntary winding up - Creditors' voluntary winding up - Compulsory liquidation - Grounds for winding up: s122 IA - Petitioners - Effect of winding up - Subsequent procedures - Application of assets – Administration – Purpose -Who can appoint an administrator? - Consequences of administration - Carrying out the administration - Ending the administration								12
V	Law Of Tort Meaning of a tort - Difference between contracts and tort - Elements of tort – Negligence - Duty of care - Breach of duty of care -Causality - Vicarious liability - Professional advice and negligent misstatement - The meaning of special relationship - Remedies and defences in negligence - The tort of passing off.								12
TOTAL								60	

CO	Course Outcomes
CO1	Explain the fundamental aspects of laws relevant for a business entity.
CO2	Examine the implied conditions and warranties in a contract of sale.
CO3	Appraise the provisions relating to the formation and constitution of Agency and Partnership
CO4	Explain the meaning of and procedure involved in voluntary and compulsory liquidation and determine administration as an alternative to liquidation
CO5	Analyse the elements of Law of Tort
Textbooks	
1	Corporate and Business Law, (LW ENG), ACCA Study Material, F9, Kaplan Publishing, UK
Reference Books	
1	Kapoor N.D, Business Law, Sultan Chand and Sons, 2019, 7 th Edition.
2	Kumar Anil, Corporate Law, Taxmann Publications, 2018.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4.html
2	https://kaplanpublishing.co.uk/acca/applied-skills/corporate-and-business-law-england
3	https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 4/4 : OFFICE MANAGEMENT SECRETARIAL PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI5:D	4				3	4	25	75	100
Learning Objectives									
LO1	To familiar with modern office management.								
LO2	To familiar with the work atmosphere								
LO3	To train the students in maintaining and running the office effectively.								
LO4	To understand and organize data records								
LO5	To gain knowledge about the role of a secretary								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Modern Office and Its Function Introduction — Meaning of Office—Office Work—Office Activities — The Purpose of an Office— Office Functions — Importance of Office— The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12
II	Office Space and Environment Management Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.								12
III	Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control								12
IV	Records Management Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making								12
V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities								12

	of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	
TOTAL		60
Course Outcomes		
CO1	Familiarised with modern office management	
CO2	Adapt with the modern work atmosphere	
CO3	Trained in maintaining the office independently and effectively	
CO4	Ability to organize data records in office	
CO5	Motivated to act as a company secretary	
Textbooks		
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
Reference Books		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://accountlearning.com/basic-functions-modern-office/	
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions	
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929	

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 4/4 : HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI5:E	4				3	4	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	To equip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
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	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.								12
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.								12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – SettlementLabour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.								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- Remuneration – Components of remuneration – Incentives – Benefits								12

	TOTAL	60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
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 Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, 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	

THIRD YEAR – SEMESTER - VI

CORE –XIII: COST ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI613	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
	TOTAL								90
THEORY 20% & PROBLEM 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.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI614	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								18
II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18
III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits								18
V	Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.								18

	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.	
	TOTAL	90
THEORY 20% & PROBLEM 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, Margham Publications,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 Gurusamy S ,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	

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI615	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 Ist Sem									
Unit	Contents								No. of Hours
I	Capital Gains Capital Gains – Kinds of 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% & PROBLEM 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	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan 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, Vishwa Prakasan, 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 Bansal Anshika, 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/

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 5 /6: AUDIT AND ASSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI6:A	5				4	5	25	75	100
Learning Objectives									
LO1	Understand the basics of Auditing								
LO2	To inculcate knowledge about the entity environment and audit documentation								
LO3	To gain an understating about internal control and assessment procedures.								
LO4	To familiarise the students about the audit evidence								
LO5	To impart the knowledge about review and independent audit report								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Audit Framework & Regulation Concept of audit & assurance -- Professional ethics of an auditor - Scope of internal & external audit - Governance & audit								15
II	Audit Planning & Risk Assessment Obtaining & planning for audit assignments - Understanding the entity & its environment - Assessing audit risk - Fraud, laws and regulation- Interim audit and impact of work performed - Audit planning & documentation - Audit evidence, documentation, working papers								15
III	Internal Control & Audit Tests Internal control system assessment - Control environment- Risk assessment procedures - Monitoring of controls - Evaluation of internal control system by auditor - Test of control - Communication on internal controls								15
IV	Audit Evidence & Reporting Techniques of collecting audit evidence such as inspection – Observation - External confirmation – Recalculation - Analytical procedures and enquiry - Quality & quantity of audit evidence - Audit sampling - Computer Assisted Auditing Techniques								15
V	Review And Reporting Review Procedures --Subsequent events -Going concern - Written representations - Audit finalisation and the final review - The Independent Auditor’s Report								15
TOTAL								75	
Course Outcomes									
CO1	Reiterate the fundamental concepts of Audit and Assurance and the functions of Audit, corporate governance including ethics and professional conduct								

CO2	Discuss the method of obtaining and accepting audit engagements, understanding the entity and its environment, and assessment of the risk of material misstatement
CO3	Evaluate internal controls, techniques and audit tests.
CO4	Analyse the principles of statistical sampling and other testing procedures and describe the techniques of collecting audit evidence
CO5	Appraise the consideration of subsequent events and the going concern principle that will be helpful in drawing conclusions from audit work
Textbooks	
1	Audit and Assurance (AA), ACCA Study Material, F8, Kaplan Publishing, UK
Reference Books	
1	Pankaj Garg, Auditing & Assurance, 4 th Edition, Taxmann Publications Pvt Ltd, 2019
2	Surbhi Bansal, Auditing & Assurance, 22 nd Edition, Bestword Publications Pvt Ltd.,2018
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accaglobal.com/caribbean/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles.html
2	http://www.accaglobal.com/content/dam/acca/global/pdf/p7uk_2009_dec_ans.pdf

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 6 /6: ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI6:B	2				2	2	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 –								15

	NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	
	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	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.	
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints 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, Entrepreneurial development and management, Laxmi publications, Chennai.	
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.	
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.	
5	E. Gordon, K. Natrajan, Entrepreneurial 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/	

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 6 /6: COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CIP:C	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.								15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								15
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	
1	R Parameswaran , Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal , Sushil Kumar Sharma , Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 7/8: ORGANISATION MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI6:D	5				3	5	25	75	100
Learning Objectives									
LO1	To learn the types of organisation and stakeholders								
LO2	To understand knowledge about effect on environment on organisation.								
LO3	To gain knowledge about organisation structure & governance								
LO4	To identify the key role of ethics in business								
LO5	To introduce the concept of personal effectiveness and communication								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Types Of Organisation & Stakeholder Analysis Definition and common features of business organization - The purpose & types of organisation - Main features such as profit-oriented - Not-for-profit, public sector Co-operatives and Non-government (NGOs) - Stakeholders of an organization -Internal & external- Objectives of stakeholders - How an organisation should satisfy these objectives - The power & interest of stakeholders in the organisation (use of Mendelow’s Matrix)								15
II	Effect Of Environment On Organisation Political & Legal Factors - How the policy framework of political system & legal framework influences the business organisation in terms of – Employment - Consumer protection - Data security - Macro-economic factors - Understanding the effect of macro-economic policies – Inflation - Interest rates – Unemployment - Fiscal & monetary policies - Global economic environment - Social & demographic factors - Impact of changes in social structure - Values and demographic changes - Technological factors - Information technology - Automation, digitisation - Competitive factors - Understanding of SWOT analysis - Porter's Value Chain and Porter's Five Forces models								15
III	Organisation Structure & Governance The formal & informal structure - Types of structures such as entrepreneurial – Functional – Divisional - Matrix and Boundary-less organisations - Suitability and relative merits & demerits of the types of organization - Principles of business governance - Separation of Ownership from Management - Concept of span of control - Centralisation vs decentralisation of business functions - Shared Services Approach - Offshoring & outsourcing of business functions - Hierarchical levels of business organization - Governance & social responsibility of an organization - Role of ethics in business								15

IV	Role Of Ethics In Business Fundamental principles of ethical behavior - The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession - Corporate codes of ethics - Ethical conflicts and dilemmas	15
V	Personal Effectiveness And Communication Personal effectiveness techniques - Consequences of ineffectiveness at work - Competence frameworks and personal development - Sources of conflicts and techniques for conflict resolution and referral - Communicating in business	15
TOTAL		75
Course Outcomes		
CO1	Discuss the different types of business organization	
CO2	Evaluate the business's Strengths, Weaknesses, Opportunities and Threats (SWOT) in a market.	
CO3	Explain basic organizational structure concepts, centralization & decentralization.	
CO4	Develop methods to adopt ethical practices in an organization.	
CO5	Establish competency framework for personal development and measures for the removal of conflict	
Textbooks		
1	Accountant in Business (AB), ACCA study text, 2021, Kaplan Publishers, UK.	
Reference Books		
1	Peter Stokes et al., Organisational Management: Approaches and Solutions, Illustrated edition, Kogan Page, 2016	
2	Lourie J.Mullins & Gill Christy, Management & Organisational Behaviour, 10th Edition, Pearson Education, 2016	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.accaglobal.com/my/en/student/exam-support-resources/fundamentals-exams-study-resources/f1/technical-articles/mintzberg-theory.html	
2	https://www.accaglobal.com/us/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/management-control.html	

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 7 /8: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI6:E	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	15
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.	15
III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15
IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
	TOTAL	75
Course Outcomes		
CO1	Examine the importance of Customer Service in Logistics Management	
CO2	Develop an understanding on the Distribution Channel Management	

CO3	Interpret the Global applications of supply chain management
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
CO5	Identify the conflict resolution strategies
Textbooks	
1	G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.
Reference Books	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CIP:F	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 & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.	
3	Harjit Suman, 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	

THIRD YEAR – SEMESTER - VI
PROFESSIONAL COMPETENCY SKILL
GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CI6G1	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								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 natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.								6
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								6

V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6
TOTAL		30
Course Outcomes		
CO1	Develop board knowledge of the different components in polity	
CO2	Understand the Geographical features across countries and in India	
CO3	Acquire knowledge on the aspects of Indian Economy	
CO4	Understand the significance of India’s Freedom Struggle	
CO5	Gain knowledge on Ecology and Environment	
Textbooks		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT’S Class XI and XII	
Reference Books		
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill	
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill	
3	G.C Leong, Physical and Human Geography, Oxford University Press	
4	Majid Hussain- 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	