

**B. Com.  
PROFESSIONAL ACCOUNTING  
DEGREE PROGRAMME**

**Curriculum  
(2023 – 2026)**



**PG and Research Department of Commerce  
Bishop Heber College (Autonomous)  
Tiruchirappalli – 620 017**

**B.COM PA (2023-2026)**

**CURRICULUM STRUCTURE**

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>
<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				
Part I	U23TM1L1	Language I	<b>3</b>	<b>6</b>
Part II	U23EG1L1	English I	<b>3</b>	<b>6</b>
Part III	U23CP101	Core Paper I – Financial Accounting I	<b>4</b>	<b>5</b>
Part III	U23CP102	Core Paper II – Business Mathematics and Statistics	<b>4</b>	<b>5</b>
Part III	U23CP1:A	<b>Elective I - Business Economics</b>	<b>3</b>	<b>4</b>
	U23CP1:B	Elective I - Indian Economic Development		
	U23CP1:C	Elective I - Business Environment		
Part IV	U23CP1E1	Skill Enhancement Course SEC – 1- (NMEC I) - Introduction to Accountancy	<b>2</b>	<b>2</b>
	U23CP1N1	Foundation Course FC-General Commercial Knowledge	<b>2</b>	<b>2</b>
<b>TOTAL</b>			<b>23</b>	<b>30</b>
<b>SECOND SEMESTER</b>				
Part I	U23TM2L2	Language II	<b>3</b>	<b>6</b>
Part II	U23EG2L2	English II	<b>3</b>	<b>6</b>
Part III	U23CP203	Core Paper III – Financial Accounting II	<b>4</b>	<b>5</b>
Part III	U23CP204	Core Paper IV-Business Law	<b>4</b>	<b>5</b>
Elective	U23CP2:A	<b>Elective II - Statistical Operations and Logical Reasoning</b>	<b>3</b>	<b>4</b>
	U23CP2:B	Elective II – International Economics		
	U23CP2:C	Elective II – Insurance and Risk Management		
	U23CP2:P	Elective II – Computer Applications in Business		
Part IV	U23CP2E2	Skill Enhance Course SEC – 2-(NMEC II) - Principles of Commerce	<b>2</b>	<b>2</b>
	U23CPPS3	Skill Enhancement Course – SEC 3- MS Word and Power Point Presentation	<b>2</b>	<b>2</b>
<b>TOTAL</b>			<b>23</b>	<b>30</b>

<b>SECOND YEAR</b>				
<b>THIRD SEMESTER</b>				
Part I	U23TM3L3	Language III	<b>3</b>	<b>6</b>
Part II	U23EG3L3	English III	<b>3</b>	<b>6</b>
Part III	U23CP305	Core Paper V- Corporate Accounting I	<b>5</b>	<b>5</b>
Part III	U23CP306	Core Paper VI –Company Law	<b>5</b>	<b>5</b>
Part III	U23CP3:A	Elective III – Business Mathematics and Statistics	<b>3</b>	<b>4</b>
	U23CP3:B	Elective III – Working Capital Management		
	U23CP3:P	<b>Elective III –Spreadsheet for business</b>		
Part IV	U23CP3S4	Skill Enhance Course SEC – 4- Entrepreneurial Skills	<b>1</b>	<b>1</b>
	U23CP3S5	Skill Enhancement Course – SEC 5 (Principles of Marketing)	<b>2</b>	<b>2</b>
	U23EST41	Environmental Studies	-	<b>1</b>
<b>TOTAL</b>			<b>23</b>	<b>30</b>
<b>FOURTH SEMESTER</b>				
Part I	U23TM4L4	Language IV	<b>3</b>	<b>6</b>
Part II	U23EG4L4	English IV	<b>3</b>	<b>6</b>
Part III	U23CP407	Core Paper VII– Corporate Accounting II	<b>5</b>	<b>5</b>
Part III	U23CP408	Core Paper VIII- Cost Accounting I	<b>5</b>	<b>5</b>
Part III	U23CP4:A	<b>Elective IV- Indirect Taxation</b>	<b>3</b>	<b>3</b>
	U23CP4:B	Elective IV– Operations Management		
	U23CP4:C	Elective IV- Operations Research		
	U23CP4:P	Elective IV– R Programming		
Part IV	U23CP4SP	Skill Enhance Course SEC – 6 (Life Skills)	<b>2</b>	<b>2</b>
	U23CP4S7	Skill Enhancement Course – SEC 7 (Principles of Insurance)	<b>2</b>	<b>2</b>
	U23EST42	Environmental Studies	<b>2</b>	<b>1</b>
<b>TOTAL</b>			<b>25</b>	<b>30</b>
<b>THIRD YEAR</b>				
<b>FIFTH SEMESTER</b>				
Part III	U23CP509	Core Paper IX – Cost Accounting II	<b>4</b>	<b>5</b>
Part III	U23CP510	Core Paper X - Banking Law and Practice	<b>4</b>	<b>5</b>
Part III	U23CP511	Core Paper XI – Income Tax Law and Practice I	<b>4</b>	<b>5</b>
Part III	U23CP512	Core Paper XII – Auditing and Corporate Governance	<b>4</b>	<b>5</b>

Part VI	U23CP5:A/ U23CP5:B	Discipline Specific Elective 1/2 – <b>Strategic Management</b> / Python Programming	<b>3</b>	<b>4</b>
	U23CP5:C/ U23CP5:D	Discipline Specific Elective 3/4 – <b>Financial Management</b> / Indirect taxation	<b>3</b>	<b>4</b>
VLO	U23VLO51/ U23VLO52	Value Education / Human Values	<b>2</b>	<b>2</b>
Internship	U23CP511	Summer Internship / Industrial Training	<b>2</b>	<b>-</b>
		<b>TOTAL</b>	<b>26</b>	<b>30</b>
<b>SIXTH SEMESTER</b>				
Part III	U23CP613	Core Paper XIII –Principles of Management	<b>4</b>	<b>6</b>
Part III	U23CP614	Core Paper XIV- Management Accounting	<b>4</b>	<b>6</b>
Part III	U23CP615	Core Paper XV- Income Tax Law and Practice II	<b>4</b>	<b>6</b>
Elective VI	U23CP6:A/ U23CP6:B	Discipline Specific Elective 5/6 - <b>Investment Analysis and Portfolio Management</b> / International Financial Management	<b>3</b>	<b>5</b>
Elective VII	U23CP6:C/ U23CP6:D	Discipline Specific Elective 7/8- <b>Financial Reporting Analysis</b> / Indian Accounting Standards	<b>3</b>	<b>5</b>
Part IV	U23CP6G1	Professional Competency Skill – <b>General Awareness for Competitive Examinations</b>	<b>2</b>	<b>2</b>
Part V	U23ETA61	Extension Activity	<b>1</b>	<b>-</b>
		<b>TOTAL</b>	<b>21</b>	<b>30</b>

**FIRST YEAR – SEMESTER – I**

**Core I - Financial Accounting I**

Subject Code: U23CP101	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Fundamentals of Financial Accounting</b> 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	<b>Final Accounts</b> 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	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> 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	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEM 80%</b>									

<b>CO</b>	<b>Course Outcomes</b>
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.
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

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

**FIRST YEAR – SEMESTER - I**

**Business Mathematics and Statistics**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	
U23CP102	5				4	5	25	75	100
<b>Learning Objectives</b>									
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								
Unit	Contents								No. of Hours
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.								15
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.								15
III	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								15
IV	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								15
V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.								15
<b>TOTAL</b>								<b>75</b>	



<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Learn the basics of ratio, proportion, indices and proportions
<b>CO2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
<b>CO3</b>	Determine the various measures of central tendency
<b>CO4</b>	Calculate the correlation co-efficients.
<b>CO5</b>	Assess problems on time series analysis
<b>Textbooks</b>	
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 Narain Agarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
<b>Reference Books</b>	
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	Agarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
<b>Web Resources</b>	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>

**MAPPING WITH PROGRAMME OUTCOMES A  
ND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAG E</b>	3	2	3	2	2.4	2	3	2	3	2	2

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

**FIRST YEAR – SEMESTER – I**

**Elective I – Business Economics**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP1:A	5				4	5	25	75	100
<b>Learning Objectives</b>									
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								
Unit	Contents								No. of Hours
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.								12
II	<b>Demand &amp; Supply Functions</b> 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	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	<b>Theory of Production</b> 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	<b>Product Pricing</b> 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
<b>TOTAL</b>								<b>60</b>	

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Explain the positive and negative approaches in economic analysis
<b>CO2</b>	Understood the factors of demand forecasting
<b>CO3</b>	Know the assumptions and significance of indifference curve
<b>CO4</b>	Outline the internal and external economies of scale
<b>CO5</b>	Relate and apply the various methods of pricing
<b>Textbooks</b>	
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 Nicole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
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.
<b>Web Resources</b>	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	2.8	2.2	2	2	2	2	2	2

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

**FIRST YEAR – SEMESTER – I**

**Elective 1 - Indian Economic Development**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP1:B	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concepts of Economic growth and development								
<b>LO2</b>	To know the features and factors affecting economic development								
<b>LO3</b>	To gain understanding about the calculation of national income								
<b>LO4</b>	To examine the role of public finance in economic development								
<b>LO5</b>	To understand the causes of inflation								
Unit	Contents								No. of Hours
I	<b>Economic Development And Growth</b> Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	<b>Economic Development</b> Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	<b>National Income</b> Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	<b>Public Finance</b> 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 Deficit - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	<b>Money Supply</b> 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
<b>TOTAL</b>								<b>60</b>	

CO	Course Outcomes
<b>CO1</b>	Elaborate the role of State and Market in Economic Development
<b>CO2</b>	Explain the Sectorial contribution to National Income
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.
<b>CO4</b>	Describe the canons of public expenditure
<b>CO5</b>	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Nitin Singhania, Indian Economy, Mc.Graw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	Ghatak Subrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoychakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
Web Resources	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	3	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2

<b>TOTAL</b>	15	10	14	15	10	10	10	10	10	13	10
<b>AVERAGE</b>	3	2	2.8	3	2	2	2	2	2	2.2	2

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

**FIRST YEAR – SEMESTER – I**

**Elective I - Business Environment**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>U23CP1: C</b>	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>LO1</b>	To understand the nexus between environment and business.								
<b>LO2</b>	To know the Political Environment in which the businesses operate.								
<b>LO3</b>	To gain an insight into Social Environment.								
<b>LO4</b>	To familiarize the concepts of an Economic Environment.								
<b>LO5</b>	To learn the trends in Global Environment.								



Unit	Contents	No. of Hours
I	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	12
II	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12
III	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.	12
IV	<b>Economic Environment</b> Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12
V	<b>Technological Environment</b> Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.	12
	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Remember the nexus between environment and business.	
<b>CO2</b>	Apply the knowledge of Political Environment in which the businesses operate.	
<b>CO3</b>	Analyze the various aspects of Social Environment.	
<b>CO4</b>	Evaluate the parameters in Economic Environment.	
<b>CO5</b>	Create a conducive environment for business to operate globally.	
<b>Textbooks</b>		
1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi	
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai	
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP	
4.	Aswathappa. K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai	
5.	Rosy Joshi, Sangam, Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi	
<b>Reference Books</b>		
1.	Veenakeshav pailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi	
2.	Shaikh saleem, 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
<b>Web Resources</b>	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 - Strong, 2 - Medium , 1- Low

**FIRST YEAR – SEMESTER – I**

**SEC - I: INTRODUCTION TO ACCOUNTANCY**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP1E1	4				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basics of Accountancy								
<b>LO2</b>	To know the preparation of journal								
<b>LO3</b>	To gain knowledge on concept and features of accountancy								
<b>LO4</b>	To learn the preparation of trail balance statement								
<b>LO5</b>	To enable the students to understand and prepare final accounts of capital and revenue expenditure.								

<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction</b> Introduction-Meaning of Accounting, accountancy, Book keeping -Differences and Relationship-Concepts – conventions-Accounting terms- Difference between single entry and Double entry – Accounting.	<b>4</b>
II	<b>Double entry system – Journal</b>  (6 Hours) Principles of double entry – Journal-Recording the transactions in the books of Prime entry- Relation between Journal and Ledger. .	<b>6</b>
III	<b>Ledger</b> Ledger – sub divisions of Ledger Ledger posting and preparation of Trial Balance .	<b>6</b>
IV	<b>Trial Balance</b> Trial Balance-Meaning – Differences between Trial Balance and Balance Sheet – items to be Debited and credited in the Trial Balance - Preparation of Trial Balance without Ledger.	<b>6</b>
V	<b>Capital and Revenue Expenditure</b> Capital and Revenue Expenditure-Capital and Revenue Incomes – Preparation of Manufacturing Account -Final Accounts without Adjustment	<b>8</b>
	<b>TOTAL</b>	<b>30</b>

<b>Course Outcomes</b>	
<b>CO1</b>	Summarize the fundamental accounting concepts, principles and basic accounting functions.
<b>CO2</b>	Build the ability to use accounting information to solve a variety of business problems and identify the internal and external users of accounting information.
<b>CO3</b>	Develop the ability to use the fundamental accounting equation and the purpose of double entry system to analyze the effect of business transactions.
<b>CO4</b>	Develop the ability to use a basic accounting system to create (record, classify and summarize) the data needed to solve a variety of business problems.
<b>CO5</b>	Prepare Trial Balance by integrating the rules and principles of constructing Trial Balance.
<b>Textbooks</b>	
1	Principles of Accountancy - K.L. Nagarajan , N. Vinayagam, P.L. Mani – Sultan chand (Reprinted - 2019)
2	Financial Accounting – T.S Reddy, A. Murthy – Margham (Reprinted – 2019)
<b>Reference Books</b>	
1	Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press (Reprinted– 2019)
<b>Web Resources</b>	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ</a>
2	<a href="https://icmai.in/upload/Students/Syllabus2012/Study_Material_New/Inter-Paper5-Revised.pdf">https://icmai.in/upload/Students/Syllabus2012/Study_Material_New/Inter-Paper5-Revised.pdf</a> Financial accounting (CMA – Study Material)

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	-	2	-	-	-	-	-	3	3	-	-
<b>CO2</b>	3	3	3	3	-	-	-	-	-	3	3	-	-
<b>CO3</b>	3	3	3	3	-	-	-	2	-	3	3	-	-
<b>CO4</b>	3	3	3	3	-	-	-	2	-	3	3	2	2
<b>CO5</b>	3	3	3	3	-	-	-	2	-	3	3	3	2
<b>TOTAL</b>	15	15	12	14	0	0	0	6	0	15	15	5	4
<b>AVERAGE</b>	3	3	3	2.8	0	0	0	1.2	0	3	3	1	0.8

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**FOUNDATION COURSE: GENERAL COMMERCIAL KNOWLEDGE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP1NI					2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basics of union budget								
<b>LO2</b>	To know the various forms of investment								
<b>LO3</b>	To gain knowledge on fiscal policy								
<b>LO4</b>	To learn the latest technology for business and commerce								
<b>LO5</b>	To enable the students to acquire knowledge in commercial								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>BUDGET I</b> Introduction to Union Budget -Meaning-Need for Union Budget - Understanding the process of budget making in India-Types of Budget -Traditional or General Budget-Performance Budget –Zero Based Budget or SunSet Budget -Components of union Budget -Revenue Budget-Capital Budget-Revenue Receipt-Revenue Expenditure - Capital Receipts-Capital Expenditure								6
II	<b>THE UNION BUDGET</b> 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 pending								6
III	<b>FORMS OF INVESTMENT-I</b> 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	<b>FORMS OF INVESTMENT-II</b> 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 polices -Post office saving bank account – Recurring -Time-Monthly Income Scheme -Senior Citizen Savings Scheme -Real Estate Investment - Gold, Silver – Others- Kisan Vikas Patra -Chits, Nidhisetc -Precautions at time of Investment								6
V	<b>TECHNOLOGY TRENDS FOR BUSINESS &amp; COMMERCE</b> <b>Big Data</b> – Definition – Meaning – Characteristics Types of Big Data Analysis -Descriptive Analysis -Diagnostic Analysis -								6

	Predictive Analysis-Prescriptive Analysis Hadoop for Big Data Applications Job tracker server -Task tracker server Block Chain Technology-Bit coin –Block chain-Crypto currency - Distinguish between bit coin and block chain - Bit coin and block chain transaction Data storage mode in block chain - Public block chains - Private block chains - Consortium block chains Opportunities for Block chain based E-Commerce Platform.	
	<b>TOTAL</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Outline the concepts of Union Budget	
<b>CO2</b>	Analyse the deficits portrayed in a budget	
<b>CO3</b>	Classify the various forms of investment	
<b>CO4</b>	Compare the merits and demerits of the forms of Investment	
<b>CO5</b>	Relate the development in investment arena due to technological development	
<b>Textbooks</b>		
1	Dr.Vishal Saxena (2019), Business Economics & Business and Commercial Knowledge, Bharat Law House, New Delhi.	
<b>Reference Books</b>		
1	Dr.C.B.Gupta (2019),Business and Commercial Knowledge,Taxmann’s publication NewDelhi	

**FIRST YEAR – SEMESTER – II**

**Core III - Financial Accounting II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP203	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit								15
II	<b>Branch and Departmental Accounts</b> Branch - 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	<b>Partnership Accounts – I</b> Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	<b>Partnership Accounts – II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method..								15
V	<b>Accounting Standards for financial reporting</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS								15



	Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	To evaluate the Hire purchase accounts	
<b>CO2</b>	To prepare Branch accounts and Departmental Account	
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership	
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.	
<b>CO5</b>	To elaborate the role of IFRS	
<b>Textbooks</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.	
2	M C Shukla, TS 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, Margham Publishers, Chennai.	
<b>Reference Books</b>		
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.	
<b>Web Resources</b>		
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

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

**FIRST YEAR – SEMESTER - II**

**Core IV - Business Law**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP204	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law								
<b>LO2</b>	To understand the essentials of valid contract								
<b>LO3</b>	To gain knowledge on performance contracts								
<b>LO4</b>	To define the concepts of Bailment and pledge								
<b>LO5</b>	To understand the essentials of contract of sale								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law								15
II	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
III	<b>Performance Contract</b> 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
IV	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, 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	<b>Sale of Goods Act 1930:</b> 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
<b>TOTAL</b>								<b>75</b>	

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
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 andSons, New Delhi.
5	Shusma Aurora, Business Law,Taxmann, New Delhi.
<b>Reference Books</b>	
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.
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

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

**FIRST YEAR – SEMESTER – II**

**ELECTIVE II – Statistical operations and Logical Reasoning**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP2:A	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concept of statistical collection and representation of data.								
<b>LO2</b>	To apply logical reasoning in making decisions.								
<b>LO3</b>	To apply theoretical distribution theorem in statistical data.								
<b>LO4</b>	To analyse the probability distribution of random variables.								
<b>LO5</b>	To apply permutation and combination for finding the possible methods of selection of data.								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Statistical Description of Data</b> Introduction of Statistics; Collection of Data; Presentation of Data; Frequency Distribution; Graphical representation of Frequency Distribution								12
II	<b>Logical Reasoning</b> Blood Relations; Seating Arrangements; Directions ; Number Series; Coding and Decoding ; Odd Man out								12
III	<b>Theoretical Distribution</b> Binomial Distribution; Poisson Distribution ; Basic Application and Normal Distribution ; Basic Applications								12
IV	<b>Probability</b> Introduction; Random Experiment; Classical Definition of Probability; Statistical Definition of Probability; Operations on Events: Set Theoretic Approach to Probability; Axiomatic or Modern Definition of Probability; Addition Theorems;. Conditional Probability and Compound Theorem of Probability; Random Variable- Probability Distribution; Expected Value of a Random Variable								12
V	<b>Permutations and Combinations</b> Introduction; Factorial ; Permutations ; Results ; Circular Permutations; Permutations with Restrictions; Combinations; Standard Results								12
	<b>TOTAL</b>								<b>60</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Recall the meaning and definition of statistical data								
<b>CO2</b>	Discuss the logical reasoning techniques in decision making.								
<b>CO3</b>	Apply theoretical distribution theorem in statistical data.								
<b>CO4</b>	Apply the probability theory for estimating the expected value of random variables								

<b>CO5</b>	Explain the process of selection of data by using permutation and combination
<b>Textbooks</b>	
1	CA Study Material – Business Mathematics and Logical Reasoning and Statistics
<b>Reference Books</b>	
1	Aggarwal, B. M, Business Mathematics & Statistics Fundamentals ,1 <sup>st</sup> Edition, Sultan Chand & Sons, New Delhi, 2004
2	Mariappan.P, Business Mathematics, Pearson Education India, 2015, ISBN: 9789332544703
3	Dr. Alok Gupta & Dr. Jitendra Kumar Saxena, Business Mathematics, Latest Edition, SBPD Publications, 2016, 9889351672975
<b>Web Resources</b>	
1	<a href="https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/">https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/</a>
2	<a href="https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf">https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf</a>
3	<a href="https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php">https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

**FIRST YEAR – SEMESTER – II**

**Elective II - International Economics**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>U23CM2: B</b>	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the students to the concept of international trade and its theories.								
<b>LO2</b>	To provide a comprehensive understanding of balance of trade and payments and its economic effects.								
<b>LO3</b>	To impart knowledge on the foreign exchange rates and its theories.								
<b>LO4</b>	To facilitate students to be aware of the international monetary systems and the structure of IMF.								
<b>LO5</b>	To introduce the students to the international financial institutions.								
<b>UNIT</b>	<b>Contents</b>								<b>No. of Hours</b>
I	Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade: Haberler’s Opportunity Cost theory – Heckscher–Ohlin’s Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth.								12
II	Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.								12
III	Foreign Exchange Rate: Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.								12
IV	International Monetary System: Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF								12
V	International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.								12
	<b>Total</b>								60
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Define the concept of international trade and its theories.								
<b>CO2</b>	Evaluate the system of balance of trade and payments and its economic effects.								
<b>CO3</b>	Analyse the foreign exchange rates and its theories.								



<b>CO4</b>	Familiar with the international monetary systems and the structure of IMF.
<b>CO5</b>	Practical knowledge on the workings of international financial institutions.
<b>Textbooks</b>	
1.	AnupamaTandon, International Economics, Kalyani Publishers, New Delhi
2.	D N Dwivedi, International Economics Theroy and Policy, Vikas Publishing, Noida
3.	Dr. S. Sankaran, International Economics, Margham Publications, Chennai
4.	D M Mithani, International Economics, Himalaya Publsiing House, Mumbai
5.	
<b>Reference Books</b>	
1.	Charles Kindleberger's, International Economics, Richard D Irwin, Inc., US
2.	Paul R. Krugman, International Economics, Pearson, New Delhi
3.	Dr. S. Sankaran, Principles of Economics, Margham Publications, Chennai
4.	H,C.Bhatia, International Economics, Vikas Publishing House, Noida
<b>Web Resources</b>	
1.	<a href="http://www.ocw.mit.edu">www.ocw.mit.edu</a>
2.	<a href="http://www.economicsnetwork.ac.in">www.economicsnetwork.ac.in</a>
3.	<a href="http://www.ibsstudy.wixsite.com">www.ibsstudy.wixsite.com</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
--	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	------------------	------------------	------------------

<b>CO1</b>	3	2	2	2	2	3	2	3	3	2	2
<b>CO2</b>	3	2	2	2	2	3	2	3	3	2	2
<b>CO3</b>	3	2	2	2	2	3	2	3	3	2	2
<b>CO4</b>	3	2	2	2	2	3	2	3	3	2	2
<b>CO5</b>	3	2	2	2	2	3	2	3	3	2	2
<b>TOTAL</b>	15	10	10	10	10	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	2	2	2	3	2	3	3	2	2

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

**FIRST YEAR – SEMESTER – II**

**Elective II - Insurance and Risk Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CM2 :C	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concepts and principles of contract of insurance								
<b>LO2</b>	To understand the basic features of life insurance								
<b>LO3</b>	To gain knowledge on the principles of general insurance								
<b>LO4</b>	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
<b>LO5</b>	To know the risk management process								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction to Insurance</b> Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.								<b>12</b>
II	<b>Life Insurance</b> 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 – Policies - Types of Life Insurance Policies.								<b>12</b>
III	<b>General Insurance</b> General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								<b>12</b>
IV	<b>Risk Management</b> Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.								<b>12</b>
V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.								<b>12</b>
<b>TOTAL</b>								<b>60</b>	
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Identify the workings of insurance and hedging								
<b>CO2</b>	Evaluate the types of insurance policies and settlement								
<b>CO3</b>	Settle claims under various types of general insurance								
<b>CO4</b>	Know the protection provided for insurance policy holders under IRDA								
<b>CO5</b>	Evaluate the assessment and retention of risk								

<b>Textbooks</b>	
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.
1	John C. Hull, Risk Management and Financial Institutions (Wiley Finance), John Wiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Goghatia publishers, New Delhi.
4	Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
<b>Web Resources</b>	
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	2	2	2

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

**FIRST YEAR – SEMESTER – II**

**Elective II - Computer Application in Business**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP2:P	2		2		3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To apply various terminologies used in the operation of computer systems in a business environment.								
<b>LO2</b>	To Understand the basic concepts of a word processing package								
<b>LO3</b>	To apply the basic concepts of electronic spread sheet software in business.								
<b>LO4</b>	To Understand and apply the basic concepts of PowerPoint presentation.								
<b>LO5</b>	To generate electronic mail for communicating in an automated office for business environment.								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Word Processing</b> 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.								12
II	<b>Mail Merge</b> Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								12
III	<b>Preparing Presentations</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.								12
IV	<b>Spread sheet and its Business Applications</b> Spread sheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spread sheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								12
V	<b>Creating Business Spread sheet</b> Creating Spread sheet 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.								12
	<b>TOTAL</b>								<b>60</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>CO</b>	<b>Course Outcomes</b>								

<b>CO1</b>	Recall various techniques of working in MS-WORD.
<b>CO2</b>	Prepare appropriate business document.
<b>CO3</b>	Create - Presentation for Seminars and Lecture.
<b>CO4</b>	Understanding various tools used in MS-EXCEL.
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, Statistics.
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata Mc Graw Hill, Noida.
3	Dr. R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamil Nadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAG E	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

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

**FIRST YEAR – SEMESTER – II**

**SEC II – Principles of Commerce**



Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP2E2	2		2		3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the various types of business activities.								
<b>LO2</b>	To gain knowledge about the formation of different types of companies								
<b>LO3</b>	To understand the importance of transportation and warehousing facilities and its relevance in trade.								
<b>LO4</b>	To examine the role of banking in commerce.								
<b>LO5</b>	To review the types of advertising media.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>INTRODUCTION TO COMMERCE</b> Economic activities- Concept of business; Characteristics of Business- Objectives; Classification of Business activities- Industry Commerce: Industry, types, primary and secondary; Trade and Aids to trade								12
II	<b>FORMS OF ORGANISATION</b> Forms of Organisation, Sole proprietorship; Joint Stock company- features, merits and demerits; Formation of Company; MOA- AOA- Prospectus ; Public enterprises-Co-operative societies								12
III	<b>TRANSPORTATION AND WAREHOUSING</b> Transport Functions; Modes of transport, road, railway, waterways; Advantages and disadvantages of transportation; Warehouse Types and functions								12
IV	<b>BANKING AND INSURANCE</b> Banking - Functions of Banks; Types of Bank Accounts; Insurance - Principles of insurance- Types of insurance								12
V	<b>MARKETING AND ADVERTISING</b> Marketing definition – functions; Marketing mix; Market segmentation Advertising- Types, Advertising media- Kinds of media, merits and demerits								12
<b>TOTAL</b>								<b>60</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Recall the meaning of Commerce and trade.								
<b>CO2</b>	Discuss the different aids to trade.								

<b>CO3</b>	Explain the various forms of organization.
<b>CO4</b>	Review the warehouse facilities and the various types of transportation.
<b>CO5</b>	Illustrate marketing and advertising and discuss the various types of advertising media.
<b>Textbooks</b>	
1	Y.K. Bhushan, Fundamentals of Business Organisation, 20 <sup>th</sup> Revised Edition, Sultan Chand, 2016
<b>Reference Books</b>	
1	1. R.S.N. Pillai and Bhagavathi, Modern Marketing Principles and Practices, 4 <sup>th</sup> Revised Edition, S. Chand & Chand Ltd, 2010
2	2. Sanjay Gupta, Business Organisation and Management, Latest edition, SBPD Publications, 2015.
3	3. C.B. Gupta, Business Organisation and Management, 2011, Mayur Paperback
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	3		1	3		2	2	2	2	1
CO2	3	3		1	2		2		2	2	
CO3	3	3	2	1	3		2		2	2	1
CO4	3	3		1	2	2	2	2	2	2	
CO5	3	3		1	3		2		2	2	1
TOTAL	15	15	2	1	15	2	10	4	10	10	3
AVERAG E	3	3	0.4	1	3	0.4	2	0.8	2	2	0.6

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

**FIRST YEAR – SEMESTER – II**

**SEC III – MS WORD & PowerPoint Presentation**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP2SP					2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concept of input devices of computers and how it works.								
<b>LO2</b>	To know the editing features, structures, types and design of operating system								
<b>LO3</b>	To gain knowledge on creating tables								
<b>LO4</b>	To learn the page formatting								
<b>LO5</b>	To enable the students to understand how to prepare power point presentation								
Unit	Contents								No. of Hours
I	<b>BEGINNING TO USE MICROSOFT WORD</b> Starting - Microsoft Word 2013-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 Text Alignment Copying and Moving Texts and Objects - The Clipboard – Paste								6
II	<b>EDITING FEATURES</b> 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	<b>TABLES</b> 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	<b>PAGE FORMATTING</b> 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.								6
V	<b>POWERPOINT</b> Adding text – pictures- sounds- movies- and charts for presentation								6

	Design slides using themes – colors - and special effects - animating objects-Add special effects to slide transitions-Working with Master Slides- Setting up slide shows and rehearsing timings for slides - Collaborating using social media and PowerPoint together	
	<b>TOTAL</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Apply the practical knowledge exposure to MS-Word.	
<b>CO2</b>	Execute the basic functions like Opening, Saving and closing the files independently.	
<b>CO3</b>	Create a document using editing features.	
<b>CO4</b>	Construct tables by using the various table tools.	
<b>CO5</b>	Modify the pages adopting the features of page formatting.	
<b>CO6</b>	Create different file formats by merging documents.	
<b>Textbooks</b>		
1	Study material prepared by the Department	
<b>Reference Books</b>		
1	Faithe Wempen, Microsoft Word 2010 in Depth, Que Publishing, 2010, ISBN 9780789743114	
2.	Katherine Murray, Microsoft Word 2010 Inside Out, 1 <sup>st</sup> Edition,2010, ISBN 9780735627291	
<b>Web Resources</b>		
1	<a href="https://www.accaglobal.com/us/en/member/discover/events/global/e-learning/special-offers/microsoft-office-specialist.html">.https://www.accaglobal.com/us/en/member/discover/events/global/e-learning/special-offers/microsoft-office-specialist.html</a>	
2	<a href="https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search&amp;m=1">2.https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search&amp;m=1</a>	

**SECOND YEAR – SEMESTER – III**

Core V - Corporate Accounting I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP305	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand about the pro-rata allotment								
<b>LO2</b>	To know the provisions of companies Act under Redemption of Preference shares and debentures								
<b>LO3</b>	To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013								
<b>LO4</b>	To examine the factors affecting goodwill of a company								
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS)								
Unit	Contents								No. of Hours
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment <b>Issue of Rights and Bonus Shares</b> - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at <b>Par, Premium and Discount.</b> 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	<b>Final Accounts</b> 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	<b>Valuation of Goodwill &amp; Shares</b> 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	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. <b>(Theory Only)</b>								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	To understand the provisions for underwriting commission
<b>CO2</b>	To examine the provisions of issue and redemption of debentures
<b>CO3</b>	To illustrate part I and part II forms
<b>CO4</b>	To value shares and goodwill
<b>CO5</b>	To analyse IND AS 7, 12,16
<b>Textbooks</b>	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publications, New Delhi.
2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, NewDelhi.
3	B.Raman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Vol I,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
<b>Reference Books</b>	
1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat & Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukesh bramhbutt, Devi,Corporate Accounting I, Ahilya Publications, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

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

	<b>P O1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

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



**SECOND YEAR – SEMESTER - III****Core VI - Company Law**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP306	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013								
<b>LO2</b>	To have an understanding on the formation of a company								
<b>LO3</b>	To understand the requisites of meeting and resolution								
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors								
<b>LO5</b>	To familiarize with the various modes of winding up								
Unit	Contents								No. of Hours
I	<b>Introduction to Company law</b> 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	<b>Formation of Company</b> Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.								15
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.								15
IV	<b>Management &amp; Administration</b> 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 – Nation Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								15
V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								15
<b>TOTAL</b>								<b>75</b>	
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Understand the classification of companies under the act								

<b>CO2</b>	Examine the contents of the memorandum of association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up
<b>Textbooks</b>	
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, Vikas Publication, Noida
<b>Reference Books</b>	
1	Gaffoor & Thothadri, Company Law, Vijay Nicholos Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	3	2	3	3	2	3	3	2	2

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

**SECOND YEAR – SEMESTER – III**

**ELECTIVE III - BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To impart knowledge on the basics of ratio, proportion, indices and proportions								
<b>LO2</b>	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
<b>LO3</b>	To familiarise with the measures of central tendency								
<b>LO4</b>	To conceptualise with correlation co-efficient								
<b>LO5</b>	To gain knowledge on time series analysis								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.								12
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								12
III	<b>Business Statistics Measures of Central Tendency</b> 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	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								12

	<b>Time Series Analysis and Index Numbers</b>	
V	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
	<b>TOTAL</b>	<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Learn the basics of ratio, proportion, indices and logarithm	
<b>CO2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	
<b>CO3</b>	Determine the various measures of central tendency	
<b>CO4</b>	Calculate the correlation and regression co-efficient.	
<b>CO5</b>	Assess problems on time series analysis	
<b>Textbooks</b>		
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai	
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida	
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune	
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra	
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai	
<b>Reference Books</b>		
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>

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

	<b>PO 1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**Elective III - Working Capital Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP3:B	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To explain working capital and interpret the cash conversion cycle								
<b>LO 2</b>	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
<b>LO 3</b>	To prepare a cash budget and comment on it								
<b>LO 4</b>	To assess the components of credit policy								
<b>LO 5</b>	To explain the inventory management techniques and calculate the Economic Ordering Quantity								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction</b> Working Capital Meaning - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.								<b>12</b>
II	<b>Financing Current Assets</b> Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance.								<b>12</b>
III	<b>Cash Management</b> Importance - Factors Influencing Cash Balance - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.								<b>12</b>
IV	<b>Receivables Management</b> Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.								<b>12</b>
V	<b>Inventory Management</b>								<b>12</b>

	Need for Inventories and Importance of its Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	
	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Construct the factors influencing working capital requirements and estimate it	
<b>CO2</b>	Classify the approaches to financing Currents Assets	
<b>CO3</b>	Determine the importance of cash management and cash budgeting	
<b>CO4</b>	Formulate the credit policy evaluation	
<b>CO5</b>	Discuss about the concepts of inventory management, EOQ, ABC, VED, and FSN Analysis	
<b>Textbooks</b>		
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi	
2	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai	
3	Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi	
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai	
<b>Reference Books</b>		
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey	
2	Dr. S P Gupta, Management of Working Capital, Sahitya Bhavan Publication , Agra	
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai	
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi	
<b>Web Resources</b>		
1	<a href="http://onlinecourses.nptel.ac.in">http://onlinecourses.nptel.ac.in</a>	
2	<a href="https://www.iifl.com">https://www.iifl.com</a>	
3	<a href="http://ebooks.lpude.in">http://ebooks.lpude.in</a>	



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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	2	2	3	3	3	2	2	1
<b>CO2</b>	3	2	2	1	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	1	2	2	2	2	2	2
<b>CO4</b>	3	2	2	1	2	2	2	2	2	2	2
<b>CO5</b>	3	2	2	3	3	2	2	2	2	2	2
<b>TOTAL</b>	15	10	10	10	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2	2	2	2	2	2	2	2	2

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

**SECOND YEAR – SEMESTER – III****Elective III – Spreadsheet for Business**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP3:P	2		2		3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce students to Excel as an important tool in business applications								
<b>LO2</b>	To familiarize them with the features and functions of a spread sheet.								
<b>LO3</b>	To understand the concepts of accounting, reporting and analysis using spread sheet.								
<b>LO4</b>	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
<b>LO5</b>	To develop various applications using MS-Excel.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> 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.								12
II	<b>Financial, Logical and Text Functions</b> <b>Financial Functions</b> 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); <b>Logical Functions:</b> AND, OR,NOT, IF, TRUE; <b>Text Functions:</b> UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								12
III	<b>Statistical Analysis</b> Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								12
IV	<b>Reference</b> 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.								12
V	<b>Projects and Applications</b> 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.								12
<b>TOTAL</b>								<b>60</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>CO</b>	<b>Course Outcomes</b>								

<b>CO1</b>	Develop And Apply Fundamental Spread Sheet Skills.
<b>CO2</b>	Understanding Various Tools Used In Ms-Excel.
<b>CO3</b>	Knowledge On Various Statistical Tests In Ms-Excel.
<b>CO4</b>	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.
<b>CO5</b>	Develop Trending Application Using MS-Excel
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGrawHill, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

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

**SECOND YEAR – SEMESTER – III****SEC - IV: ENTREPRENEURIAL SKILL**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP3S4					2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the whole person education								
<b>LO2</b>	To identify the need of the community and reflect								
<b>LO3</b>	To gain knowledge on Entrepreneurship development skills								
<b>LO4</b>	To learn the various financial assistance and services provided for entrepreneurship development.								
<b>LO5</b>	To enable the students to understand the various forms of organisation								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>INTRODUCTION TO ENTREPRENEURSHIP</b> Introduction - Concept of Entrepreneur, - Entrepreneurship and Enterprise, - Definition of Entrepreneurship - Objectives of Entrepreneurship Development- Phases of Entrepreneurship Development -Role of Entrepreneurship - The Entrepreneurial Mindset - Characteristics of Entrepreneurship - Traits of Entrepreneurship - Introduction to Entrepreneurship Skills -Meaning of Entrepreneurship skill - Types of Entrepreneurship Skills - Business management								6
II	<b>ENTREPRENEURSHIP DEVELOPMENT SKILLS :</b> 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, Time management and organizational skills, Branding, marketing and networking skills. <b>Classroom Activity:</b> i. Shift the Paradigm from Individual to Team ii. Build a Creative Atmosphere iii. Healthy Communication Fosters Collaboration i. Work Together, Celebrate Together ii. Keep your Employees Stress-Free								6
III	<b>FINANCIAL ASSISTANCE AND SERVICES: DIC-SIPCOT-TIIC-NSIC-SIDO-SIDC-KVIC-SIDBI-EDII-SFC-IDBI-ICICI-IFCI</b> <b>Classroom Activity:</b> I. Invite entrepreneurs, industry officials, bankers for interaction								6

	<ul style="list-style-type: none"> <li>ii. Identify your hobbies and interest and convert them into business ideas</li> <li>iii. Select any product and prepare its cost sheet</li> <li>iv. Open a saving account and built your own capital</li> <li>v. Engaging in marketing of products</li> <li>vi. Select a social cause, set objectives, plan and work for its accomplishments</li> </ul>	
IV	<p><b>SOURCES OF FINANCE-</b> Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.</p> <p><b>Field Activity</b></p> <ul style="list-style-type: none"> <li>i. Coir mattress cushions and matting</li> <li>ii. Hand gloves of all types</li> <li>iii. Lamp holders, letter boxes</li> <li>iv. Paper conversion products like ice cream cup, paper cup, saucers and paper plates, paper bags, envelops.</li> <li>v. pickles, pap pads ,beauty parlors</li> <li>vi. Servicing of gardening equipment's, internet browsing</li> </ul>	6
V	<p><b>Introduction To Various Form Of Business Organization</b> (sole proprietorship, partnership, corporations, Limited Liability company), mission, vision and strategy formulation</p> <p><b>Field Activity</b></p> <ul style="list-style-type: none"> <li>i. Develop awareness about entrepreneurship and successful entrepreneurs</li> <li>ii. Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication</li> <li>iii. Understand the entrepreneur and assess their strengths and weaknesses from an entrepreneurial perspective.</li> <li>iv. Assignments and Projects; and Practical Experiences including challenges, internships and apprenticeships.</li> </ul>	6
<b>TOTAL</b>		<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	To comprehend the key concepts of S-L and differentiate the community service and Service-Learning	
<b>CO2</b>	Identify the characteristics for a given type of enterprise	
<b>CO3</b>	Demonstrate to get exposures of financial institutions supporting to the entrepreneurs	
<b>CO4</b>	Apply and prepare a financial feasibility report of a chosen product or service	
<b>CO5</b>	Analyze the functions of management and entrepreneurship and apply those in practical situation	
<b>Textbooks</b>		
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.Anil kumar Entrepreneurial development, new age international, New Delhi
<b>Reference Books</b>	
1	. Jaysree Suresh, entrepreneurial development Margham publication, Chennai 2019
2.	2.Raj Shanker, entrepreneurial development , vijay Nicole imprints pvt ltd , Chennai 2018.
<b>Web Resources</b>	
1	<a href="http://www.entrepreneur.com">www.entrepreneur.com</a>
2	<a href="http://inventors.about.com/od/entrepreneur">http://inventors.about.com/od/entrepreneur</a>

**SECOND YEAR – SEMESTER – III**

**SEC - V: PRINCIPLES OF MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP3S5	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concept and functions of marketing								
<b>LO2</b>	To understand the importance of market segmentation								
<b>LO3</b>	To examine the stages of new product development								
<b>LO4</b>	To gain knowledge on the various advertising medias								
<b>LO5</b>	To analyse the global market environment								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>	
I	<b>Introduction to Marketing</b> Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation– Role and Importance of Marketing - Classification of Markets							6	
II	<b>Market Segmentation</b> Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P’s of Marketing Mix - Introduction to Consumer Behaviour –Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process							6	
III	<b>Product &amp; Price</b> Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing							6	
IV	<b>Promotions and Distributions</b> Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.							6	
V	<b>Competitive Analysis and Strategies</b> Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing							6	
	<b>TOTAL</b>							<b>3</b>	
<b>CO</b>	<b>Course Outcomes</b>								



<b>CO1</b>	Develop an understanding on the role and importance of marketing
<b>CO2</b>	Apply the 4 p's of marketing in their venture
<b>CO3</b>	Identify the factors determining pricing
<b>CO4</b>	Use the different Channels of distribution of industrial goods
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing
<b>Textbooks</b>	
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
<b>Reference Books</b>	
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
<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO2</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	3	2
<b>TOTAL</b>	15	10	15	10	12	10	10	10	10	15	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	2	2	2	3	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

**Core VII - Corporate Accounting II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP407	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the types of amalgamation								
<b>LO2</b>	To gain an understanding about reconstruction								
<b>LO3</b>	To know Final statements of banking companies								
<b>LO4</b>	To understand the legal requirements of financial accounts								
<b>LO5</b>	To have an insight on modes of winding up of a company								
Unit	Contents								No. of Hours
I	<b>Amalgamation, Internal &amp; External Reconstruction</b> Amalgamation – <b>Meaning</b> - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of <b>Methods of Accounting for Amalgamation</b> - <b>The Pooling of Interest Method - The Purchase Method</b> (Excluding Inter-Company Holdings). <b>Internal &amp; External Reconstruction</b> <b>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</b>								15
II	<b>Accounting of Banking Companies</b> 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	<b>Insurance Company Accounts:</b> 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	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency <b>or Surplus (List H)</b> Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15

	<b>TOTAL</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Understand the accounting treatment of amalgamation, external reconstruction	
<b>CO2</b>	Apply and alter the share capital and internal reconstruction	
<b>CO3</b>	Do the accounting procedure of non-performing assets	
<b>CO4</b>	Give the consolidated accounts of holding companies	
<b>CO5</b>	Prepare liquidator's final statements	
<b>Textbooks</b>		
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr. K.S. Ramanand & 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 Vol2 S Chand & Sons, New Delhi.	
5	T.S. Reddy and A. Murthy, Corporate Accounting II, Margham Publishers, Chennai	
<b>Reference Books</b>		
1	B.Raman, Corporate Accounting, Taxmann, New Delhi	
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi	
3	Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh	
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.	
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.	
<b>Web Resources</b>		
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670</a>	
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>	
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

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

**SECOND YEAR – SEMESTER – IV**

**CORE PAPER VIII - Cost Accounting I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP408	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the various concepts of cost accounting.								
<b>LO2</b>	To prepare and reconcile Cost accounts.								
<b>LO3</b>	To gain knowledge regarding valuation methods of material.								
<b>LO4</b>	To familiarize with the different methods of calculating labour cost.								
<b>LO5</b>	To know the apportionment of Overheads.								
Unit	Contents								No. of Hours
I	<b>Introduction of Cost Accounting</b> 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 - Preparation of Cost Sheet.								15
II	<b>Cost Sheet and Methods of Costing</b> Tenders & Quotations. - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing..								15
III	<b>Material Costing</b> 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	<b>Labour Costing</b> 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	<b>Overheads Costing</b> 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
<b>TOTAL</b>								<b>75</b>	

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Remember and recall the various concepts of cost accounting
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.
<b>CO3</b>	Analyze the various valuation methods of material.
<b>CO4</b>	Examine the different methods of calculating labour cost.
<b>CO5</b>	Critically evaluate the apportionment of Overheads.
<b>Textbooks</b>	
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
<b>Reference Books</b>	
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
<b>Web Resources</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	<b>15</b>	<b>10</b>	<b>13</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>2</b>	<b>2.6</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>

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



**SECOND YEAR – SEMESTER – IV****Elective IV – Indirect Taxation**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP4:A	3				3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand aspects relating to GST.								
<b>LO 2</b>	To know the concept of supply under the GST Act								
<b>LO 3</b>	To be acquainted with the registration of GST .								
<b>LO 4</b>	To understand the concept of time and value of supply of goods and services.								
<b>LO 5</b>	To assimilate knowledge on the eligibility of Input Tax Credit.								
Unit	Contents								No. of Hours
I	<b>Goods and Services Tax Act – Introduction</b>								3
	Meaning of GST; Need for GST in India; Benefits of GST; Constitutional Provisions								
II	<b>Supply under GST</b>								12
	Introduction to Supply (Section 7 of CGST Act, 2017)  Relevant definitions Concept of supply - Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration. Schedule II; Schedule III - Section 7(3) the transactions that are to be treated as— (a) a supply of goods and not as a supply of services; or (b) a supply of services and not as a supply of goods. Composite and Mixed Supplies (Section 8 of CGST Act, 2017) -Meaning of Composite and Mixed Supplies; Composite Supply; Mixed supply								
III	<b>Charge of GST and Registration under GST Law</b>								11
	Levy and collection of GST under Sec. 9 of the CGST Act, 2017- Forward charge mechanism; Reverse charge mechanism Composition Levy under Sec. 10; Registration under GST; Persons not liable for registration; Compulsory registration; Procedure for registration;								

	Deemed registration; Casual taxable person; Non-resident taxable person; Cancellation Vs Revocation of registration	
IV	<b>. Time and Value of Supply</b> Time of Supply of goods (Sec. 12); Time of Supply of Services (Sec. 13) Value of Supply (sec. 15)	<b>10</b>
V	<b>Input Tax Credit</b> Eligibility for taking Input Tax Credit (ITC) Input Tax credit in special circumstances Apportionment of credits and blocked credits	<b>9</b>
	<b>TOTAL</b>	<b>45</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Explain the concept of GST and the constitutional provisions pertaining to levy of various taxes.	
<b>CO2</b>	Identify composite and mixed supply of goods and services and their taxability under GST.	
<b>CO3</b>	Discuss the provisions pertaining to levy and collection of CGST.	
<b>CO4</b>	Apply the concepts relating to time of supply of goods and services in problem solving.	
<b>CO5</b>	Identify the various conditions, timelines, restrictions and processes for taking Input Tax Credit	
<b>Textbooks</b>		
1	The Institute of Chartered Accountants of India, Indirect Taxation study material (Relevant year)	
<b>Reference Books</b>		
1	Goods & Services Tax Ready Reckoner , CA.Ashok Batra, 8 <sup>th</sup> edition , 2023, Bharat Law House Pvt. Ltd.,	
2	Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 8 <sup>th</sup> Edition, 2023Sathiya Bhawan Publications.	
3	Goods and Services Tax Act (GST) Bare Act with Rules & Forms and Amendments, Fifth Edition by Government of India, April 2023, Law Literature Publication.	
<b>Web Resources</b>		
1	<a href="https://mib.gov.in/sites/default/files/presentation%20on%20GST.pdf">https://mib.gov.in/sites/default/files/presentation%20on%20GST.pdf</a>	
2	<a href="https://cablogindia.com/pdf-goods-and-services-tax-gst-revision-notes/">https://cablogindia.com/pdf-goods-and-services-tax-gst-revision-notes/</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	3			2				2	2	3
CO2	3	3	3		2	3		1	2	2	3
CO3	3	3	3	3		3		1	3	2	3
CO4	3	3			2	3	1	1	2	3	3
CO5	3	3	3		2	3	1		2	3	3
TOTAL	15	15	9	3	8	12	2	3	11	12	15
AVERAGE	3	3	1.8	0.6	1.6	2.4	0.4	0.6	2.2	2.4	3

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

**SECOND YEAR – SEMESTER – IV**

**Elective IV - OPERATIONS MANAGEMENT**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>U23CP4:B</b>	<b>3</b>				<b>3</b>	<b>3</b>	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To explain the basic concepts of Operations Management and student make use of it								
<b>LO2</b>	To examine the types of manufacturing layout facilities								
<b>LO3</b>	To provide classification of inventory controls								
<b>LO4</b>	To describe the work measurement and analysis for quality control								
<b>LO5</b>	To assist knowledge for service operations management								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	Introduction: Nature and Scope of Operations Management. Production design & Process planning: Plant location: Factors to be considered in Plant Location – Plant Location Trends								<b>9</b>
II	Layout of manufacturing facilities: Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities.								<b>9</b>
III	Production and Inventory Control: Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock – ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP).JIT.								<b>9</b>
IV	Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts								<b>9</b>
V	Service Operations Management: Introduction – Types of Service – Service Encounter –Service Facility Location – Service Processes and Service Delivery.								<b>9</b>
<b>TOTAL</b>								<b>45</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Learning operations management techniques that could applied to real world problems
<b>CO2</b>	Insist about the principle and factors relating to layout
<b>CO3</b>	Elaborate the key concepts in production and inventory control management
<b>CO4</b>	Letting students apply the relevant operations management technique to the correct situation
<b>CO5</b>	Explain the key aspects of operations management decision making
<b>Textbooks</b>	
1	Chary, S.N., Production and Operations Management, 5th Edition, Tata McGraw Hill,2012, New York.
2	Panneerselvam R., Production and Operations Management, 3rd Edition, PHI Learning,2012. New Delhi
3	B.Mahadevan, Operations Management,2ndEdition, Pearson, 2010, New Delhi
<b>Reference Books</b>	
1	Srinivasan G, Quantitative Models in Operations and Supply Chain Management, PHI Learning Pvt.Ltd, New Delhi
2	Lee Krajewski,Larry P Ritzman.,Manoj K Malhotra & Samir K Srivastav, Operations Management, 9 <sup>th</sup> Edition, Pearson, 2011, New Delhi
3	Buffa, E.S. and Sarin, R., Modern Productions/Operations Management, 8th Edition,Wiley,2007, New Jersey.
<b>Web Resources</b>	
1	<a href="http://www.springer.com">www.springer.com</a>
2	<a href="http://www.studocu.com">www.studocu.com</a>
3	<a href="http://www.quora.com">www.quora.com</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	2	2	3	3	2	2	2	2	2	2
CO3	3	2	2	2	2	2	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	2	2	3	2	2	2	2	2	2	2
TOTAL	15	10	10	12	11	10	10	10	10	10	10
AVERAG E	3	2	2	2.4	2.2	2	2	2	2	2	2

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

**SECOND YEAR – SEMESTER – IV**

**Elective IV –Operations Research**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP4:C	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the students to operations research and linear programming.								
<b>LO2</b>	To impart knowledge about transportation and assignment problems.								
<b>LO3</b>	To get acquainted with game theory and simulation.								
<b>LO4</b>	To develop abilities to analyse and manage inventories using various methods.								
<b>LO5</b>	To acquire knowledge on network analysis.								
<b>Prerequisite: Should have studied Statistics in 1<sup>st</sup> year B.Com.</b>									
UNIT	Contents								No. of Hours
I	<b>Introduction to Operations research and Linear Programming Problem</b> 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								12
II	<b>Transportation and Assignment problem</b> Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								12
III	<b>Game Theory and Simulation</b> 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								12
IV	<b>Inventory Management</b> 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)								12

V	<b>Network Analysis</b> 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.	12
	Total	60
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Frame a linear programming problem for quantitative decisions in business planning.	
<b>CO2</b>	Optimise economic factors by applying transportation and assignment problems.	
<b>CO3</b>	Apply the concept of game theory and simulation for optimal decision making.	
<b>CO4</b>	Analyse and manage inventories to meet the changes in market demand.	
<b>CO5</b>	Construct networks including PERT, CPM for strategic management of business projects.	
<b>Textbooks</b>		
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	
<b>Reference Books</b>		
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	
<b>Web Resources</b>		
1.	<a href="http://www.orsi.in">www.orsi.in</a>	
2.	<a href="http://www.learnaboutor.co.uk">www.learnaboutor.co.uk</a>	
3.	<a href="http://www.theorsociety.com">www.theorsociety.com</a>	



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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	2	1	2	2	2	2	1	2
<b>CO2</b>	3	2	1	2	1	2	1	2	2	1	2
<b>CO3</b>	3	2	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	3	2	3	2	2	3	2
<b>CO5</b>	3	2	2	3	3	2	2	2	2	3	2
<b>TOTAL</b>	15	10	10	13	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2	2.6	2.2	2	2	2	2	2	2

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

**SECOND YEAR – SEMESTER – IV****Elective IV - R Programming**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP4:P	2		1		3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	Learn R basic commands using vector and string manipulation.								
<b>LO2</b>	Create and apply concatenation function and learn how to read a data from files								
<b>LO3</b>	Understand and apply modes, factors and Matrices								
<b>LO4</b>	Apply control statements, repetitive execution for loops, repeat and while.								
<b>LO5</b>	Use skill to create High-Level Plotting commands with graphics parameters.								
Unit	Contents								No. of Hours
I	<b>Introduction, simple manipulation, numbers and Vectors</b> Introduction-The R Environment-Related Software and Documentation-R and Statistics-R and The Window System-Using R Interactively – Functions and Features – R Commands – Recall and Correction of Previous Commands-Executing Commands from or Diverting Output to a File – Data Permanency and Removing Objects. Simple Manipulations, Numbers and Vectors: Vectors and Assignment-Vector Arithmetic- Generating Regular Sequences-Logical Vectors-Missing Values-Character Vectors – Index Vector-Selecting and								9
II	<b>Objects arrays and matrixes</b> Objects, Modes and Attributes: Intrinsic Attributes- Mode and Length- Changing The Length of an Object-Getting and Setting Attributes – The Class of an Object .Ordered and Unordered Factors: The Functions Tapply () and Ragged Arrays – Ordered Factor, Arrays and Matrices: Array Indexing- Subsection of an Arrays-Index Matrices- The Array() Function- Mixed Vector and Array Arithmetic – The Recycling Rule- The Outer Product of Two Arrays Generalize Transpose of an Array- Matrix Facilities- Matrix Multiplication.								9
III	<b>Lists and Data-frames</b> Lists- Constructing and Modifying Lists – Concatenation – Data Frames – Making Data Frames Attach()and Deattach () – Working With Data Frames. Reading Data From Files: The Scan() Function Accessing Built-In Datasets- Loading Data From Other R Packages								9
IV	<b>Grouping, Loops and Conditional Execution:</b> Grouped Expressions - Control Statements- Conditional Execution If Statements- Repetitive Execution For Loops, Repeat and While.								9
V	<b>Graphical Procedures:</b> High-Level Plotting Commands-The Plot() Function Displaying Multivariate Data- Display Graphics- Arguments To High Level Plotting Functions-Low Level								9

	Plotting Commands- Mathematical Annotation-Hersley Vector Fonts- Interacting With Graphics-Using Graphics Parameters-Graphics Parameters List	
	<b>TOTAL</b>	<b>45</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Build the knowledge on R Environment with basic commands using R Functions.
<b>CO2</b>	Familiarize the concepts of objects, modes and arrays.
<b>CO3</b>	Develop and understanding on how to create a list, data-frames and accessing built in datasets.
<b>CO4</b>	Impart knowledge of Grouping, Loops and Conditional Execution.
<b>CO5</b>	Elaborate the Graphical procedure low level and high level plotting.
<b>Textbooks</b>	
1	W. N. Venables, D. M. Smith, An Introduction to R, R Core Team, 2018.
2	John Verzani, simple R – Using R for Introductory Statistics, CRC Press, Taylor & Francis Group, 2005.
3	Mark Gardener, “Beginning R - The Statistical Programming Language”, John Wiley & Sons.
4	Wickham, H. & Grolemund, G. (2018). for Data Science. O’Reilly: New York
<b>Reference Books</b>	
1	Beginner’s guide for Data Analysis using R Programming by Dr. Jeeva Jose.
2	P. Dalgaard. Introductory Statistics with R, 2nd Edition. Springer 2008.
3	Dunlop, Dorothy D., and Ajit C. Tamhane. Statistics and data analysis: from elementary to intermediate. Prentice Hall, 2000.
4	Norman Matloff, ”The Art of R Programming- A Tour of Statistical Software Design”.
<b>Web Resources</b>	
1	<a href="https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf">https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf</a>
2	<a href="http://r4ds.had.co.nz">http://r4ds.had.co.nz</a>
3	<a href="http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml">http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	2	3	3	2	2	2	2	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2
CO5	3	2	2	3	3	2	2	2	2	3	3
TOTAL	15	13	13	15	15	13	13	13	13	15	12
AVERAGE	3	2.6	2.6	3	3	2.6	2.6	2.6	2.6	3	2.4

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

**SEC - VII: PRINCIPLES OF INSURANCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP3S7					2	2	25	75	100

CO No.	Course Outcomes	K - Level	Unit
CO1	To comprehend the key concepts of S-L and differentiate the community service and Service-Learning	K2	1
CO2	Discuss/identify networking skills (the action of interacting with others to exchange professional skills and social contracts)	K2	2
CO3	Demonstrate/construct the importance of Life insurance	K3	3
CO4	Apply for insurance in the data entry in a secured way	K3	4
CO5	Analyze and implement insurance in SL community	K4	5

**Unit I**

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

**Classroom Activity:**

- iii. Group discussion about Civic/Social responsibility (Display of Video/Documentary film (Through this activity Students should recognize civic responsibility of the society))
- iv. Conduct a role play/games/drawing to provide problem solving skill and igniting critical thinking.
- v. Group activity to frame questionnaire for identifying the community needs
- vi. Reflection on identification of the need of the community (Students go to the community for identify the community needs and reflect their experience)

**Unit II**

Definition and nature of Insurance-Evolution of Insurance- Functions of Insurance= Role and Importance of Insurance- classifications of Insurance-Insurance contracts

**Classroom Activity:**

- i Group discussions, group activity to work together on the same task
- ii conduct of role play/ to identify the problems and to narrate the importance of life insurance
- iii Involving the community

**Unit III**

Life Insurance-Nature – Nature if life insurance contract- Classifications of policies-policy conditions – settlement of claims

**Classroom Activity:**

- I. Poor comes to morality, so teach them with proper hygiene, good medical facilities

- ii. Teach them the kind of insurance offered like easy on boarding process for those in rural who buy life insurance
- iii. using digital channels to tap into the rural consumer base
- iv. mobile insurance solutions to select the insurance they want, purchase it

**Unit IV**

Fire Insurance-Meaning and definition of fire insurance-Hazards in fire insurance-Procedure for taking fire insurance policy-Fire policy conditions-Procedure for settlement of fire claims

Field Activity

- i. Providing group activity to undertake fire fighting rescue, road collisions and emergencies
- ii working with team members on an issue to reach best outcomes( Students go to the community for identify the community needs and reflect their experience)
- iii Assignments
- iv finding the right person in the community

**Unit V**

Rural insurance- - types of rural insurance-Role of Government-Schemes introduced in association with LIC of India, and in association with public sector general insurance company-Role of IRDA-Role of Insurers

Field Activity

- i Make the people to understand the different rural insurance plans
- ii Who are ready to pay low premium which can be affordable
- iii To help them to understand and become independent
- iv Role plays

b. Text Books 1. M.N. MISRA,2018, S. CHAND AND CO LTD,NEW DELHI

2. BODLA. B.S.GARG.M.C,SINGH.K.P.INSURANCE FUNDAMENTALS,2019,DEEP AND DEEP PUBLICATIONS, NEW DELHI

c. References-.Elements of Insurance-2020 edition, Dr. A..Murthy-Margham Publications, Chennai

**THIRD YEAR – SEMESTER – V****Core IX - Cost Accounting II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23C P509	6				4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the standards in Cost Accounting								
<b>LO2</b>	To know the concepts of contract costing.								
<b>LO3</b>	To be familiar with the concept of process costing.								
<b>LO4</b>	To learn about operation costing.								
<b>LO5</b>	To gain insights into standard costing.								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Cost Accounting Standards</b> 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.								<b>18</b>
II	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								<b>18</b>
III	<b>Process Costing</b> 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.								<b>18</b>
IV	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								<b>18</b>
V	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								<b>18</b>
	<b>TOTAL</b>								<b>90</b>

CO	Course Outcomes
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing

<b>C03</b>	Analyze and assimilate concepts in process costing
<b>C04</b>	Understand various bases of classification cost and prepare operating cost statement.
<b>C05</b>	Set up standards and analyse variances.
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>Web Resources</b>	
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>



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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

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

**THIRD YEAR – SEMESTER – V**

**Core X - Banking Law and Practice**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP510	5				4	5	25	75	100

**Learning Objectives**

<b>LO1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
<b>LO3</b>	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
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Unit	Contents	No. of Hours
I	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.	<b>15</b>
II	<b>RBI</b> Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries- Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.	<b>15</b>
III	<b>Bank Account</b> Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types	<b>15</b>

	of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition –Objectives-Crossing and negotiability-Consequences of Crossing.	
IV	<b>Endorsement</b> 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 of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction – Paying Banker Vs Collecting Banker- Customer grievances-Grievance Redressal – Banking Ombudsman.	15
V	<b>E-Banking</b> Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking-Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS-Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions	15
	<b>TOTAL</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Understand the various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
<b>CO2</b>	Analyse the evolution of central bank concept and prevalent central banking system around the world and their roles and function	
<b>CO3</b>	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	
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>Textbooks</b>		
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	

<b>Reference Books</b>	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>Katait Sanjay</u> , 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
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAGE</b>	3	2	2.6	2	3	2	2	2	3	3	2

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

**THIRD YEAR – SEMESTER – V**

**Core XI - Income Tax Theory, Law and Practice I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP511	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act, 1961.								
<b>LO2</b>	To compute the residential status of an assessee and the incidence of tax.								
<b>LO3</b>	To compute income under the head salaries.								
<b>LO4</b>	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
<b>LO5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Unit	Contents								No. of Hours
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.								15
II	<b>Residential Status</b> 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	<b>Income from Salary</b> Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.								15
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.								15
V	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.								15
<b>TOTAL</b>								<b>75</b>	
<b>CO</b>	<b>Course Outcomes</b>								

<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
<b>CO2</b>	Assess the residential status of an assessee & the incidence of tax.
<b>CO3</b>	Compute income of an individual under the head salaries.
<b>CO4</b>	Ability to compute income from house property.
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.
<b>Textbooks</b>	
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.GoyalS.P,Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, 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.
<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAG E	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

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

**THIRD YEAR – SEMESTER – V****Core XII - Auditing & Corporate Governance**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP512	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable students to understand process of auditing and its classification.								
<b>LO2</b>	To impart knowledge on internal check and internal control.								
<b>LO3</b>	To illustrate the role of auditors in company.								
<b>LO4</b>	To help students understand the framework, theories and models of Corporate Governance.								
<b>LO5</b>	To provide insights into the concept of Corporate Social Responsibility								
Unit	Contents								No. of Hours
I	<b>Introduction to Auditing</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.								15
II	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.								15
III	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.								15
IV	<b>Introduction to Corporate Governance</b> 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. Codes & Standards on Corporate Governance.								15
V	<b>Corporate Social Responsibility</b> 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.								15
<b>TOTAL</b>								<b>75</b>	
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Define auditing and its process.								



<b>CO2</b>	Compare and contrast essence of internal check and internal control.
<b>CO3</b>	Identify the role of auditors in companies.
<b>CO4</b>	Define the concept of Corporate Governance.
<b>CO5</b>	Appraise the implications of Corporate Social Responsibility
<b>Textbooks</b>	
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	Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
<b>Reference Books</b>	
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, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
<b>Web Resources</b>	
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

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

**THIRD YEAR – SEMESTER – V****Discipline Specific Elective 1/2 - Strategic Management**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP5:A	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The student enable to gain the strategic decisions that organisations make and have an ability to engage in Strategic Management								
<b>LO2</b>	To explain the core relationship of Strategic Management								
<b>LO3</b>	To know about External environment analysis and appraisal								
<b>LO4</b>	To analyse the organisational change								
<b>LO5</b>	To know the concepts of strategic evaluation and control								
Unit	Contents								No. of Hours
I	<b>Strategic Management: An Introduction</b> Strategic thinking VS Strategic management VS Strategic planning, Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making, levels f strategies, The strategic management process, strategic management: merits and demerits								12
II	<b>Mission, Objectives, Goals and Ethics</b> What is mission, concept of goals, Integration of individual and organisation goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision A-must, ethics and strategy								12
III	<b>External environment: Analysis and appraisal</b> Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT:A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental and information								12
IV	<b>Organisational change and innovation</b> Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy, creativity and innovation in organisations, organizational creativity and innovation process, learning organisation								12
V	<b>Generic competitive strategy</b> Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy, <b>Corporate strategy</b> Concept of corporate strategy , offensive strategy, defensive strategy, scope and significance of corporate strategy								12

	<b>TOTAL</b>	<b>60</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Label an in depth study of the various business process, policy, and approaches to strategic management.	
<b>CO2</b>	Identify the mission, goals and ethics are formulated	
<b>CO3</b>	Illustrate the components and techniques of Environment analysis, SWOT	
<b>CO4</b>	Assess the concepts organisational creativity and innovation	
<b>CO5</b>	Insist about the competitive and corporate strategy, strategic control process	
<b>Textbooks</b>		
1	Dr.C.B. Gupta, Strategic Management Text and Cases, S. Chand Publishing, New Delhi	
2	C.N. Sontakki., Neeti Gupta., Anuj Gupta., Strategic Management, Kalyani Publications, New Delhi	
3	Dr. Rajiv M. Gupte., Prof.Anand N.Limaye, Strategic Management, Himalaya Publishing, House, Mumbai	
4	Dr. S Sankaran, Strategic Management, Margham Publications, Chennai	
<b>Reference Books</b>		
1	J S Chandan & Nitish K. Sengupta, Strategic Management, Vikas Publishing, Noida	
2	G Sudarsana Reddy., K Aswathappa, Strategic Management, Himalaya Publishing, House, Mumbai.	
3	Hitt, M.A. Freeman, R.E., & Harrison, J.S, Handbook of Strategic Management, Malden, MA: Blackwell.	
4	ICAI Executive Study Material 2016	
<b>Web Resources</b>		
1	<a href="https://paperpile.com">https://paperpile.com</a>	
2	<a href="https://open.umn.edu">https://open.umn.edu</a>	
3	<a href="https://www.startupgrind.com">https://www.startupgrind.com</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	3	2	2	2	2	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	2	3	2
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	2	3	2
CO5	3	3	2	2	2	2	2	2	2	3	3
TOTAL	15	13	13	13	13	13	14	14	12	15	13
AVERAGE	3	2.6	2.6	2.6	2.6	2.6	2.8	2.8	2.4	3	2.6

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

**THIRD YEAR – SEMESTER – V****Discipline Specific Elective 2/2 - Python Programming**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP5:B	2		2		3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To Understand fundamental programming concepts of Python programming and its Libraries								
<b>LO2</b>	To study basic programming concepts and packages for data analysis, modeling, and visualization in python language.								
<b>LO3</b>	To study about structure and LOOP								
<b>LO4</b>	To comprehend the Basics of NumPy Arrays								
<b>LO5</b>	To gain inputs in Data structure, plotting & visualisation								
<b>UNIT</b>	<b>Contents</b>								<b>No. of Hours</b>
I	Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.								12
II	Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments -parameter passing.								12
III	Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.								12
IV	NumPy Basics :Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays,File Input and Output with Arrays – Linear Algebra – Random Number Generation.								12
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats- Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.								12
<b>Total</b>								<b>60</b>	

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Demonstrate the understanding of basic programming terminologies and packages of python language.
<b>CO2</b>	Will gain knowledge on concepts and packages for data analysis, modeling, and visualization in python language.
<b>CO3</b>	In depth understanding about structure and LOOP
<b>CO4</b>	Analyze the time series data to design an optimized investment plan.
<b>CO5</b>	Demonstrate financial and Economic
<b>Textbooks</b>	
<b>1.</b>	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Gravenstein Highway North, Sebastopol.
<b>2.</b>	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi
<b>3.</b>	Ch Satyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.
<b>Reference Books</b>	
<b>1.</b>	J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.
<b>2.</b>	Ljubomir Periodic, "Introduction to Computing Using Python: An Application Development Focus", John Wiley & Sons,2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
<b>3.</b>	Wesley J. Chun, "Core Python Programming", Pearson Education.
<b>Web Resources</b>	
<b>1.</b>	<a href="https://onlinecourses.nptel.ac.in/noc20_cs46/preview">https://onlinecourses.nptel.ac.in/noc20_cs46/preview</a>
<b>2.</b>	<a href="https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf">https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf</a>

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

<b>Cos</b>	<b>POs</b>								<b>PSOs</b>		
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>CO1</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO3</b>	3	2	3	3	2	2	3	2	3	2	2
<b>CO4</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	3	2	3	2	2
<b>Total</b>	15	10	15	15	10	12	12	10	15	10	10
<b>Average</b>	3	2	3	3	2	2.4	2.4	2	3	2	2

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



**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective 3/4 - Financial Management**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP5:C	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the concept of financial management.								
<b>LO2</b>	To learn the capital structure theories.								
<b>LO3</b>	To gain knowledge about techniques in capital budgeting								
<b>LO4</b>	To learn about dividend payment models.								
<b>LO5</b>	To understand the needs and calculation of working capital in an organization.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.								12
II	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.								12
III	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods : Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -								12
IV	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model.								12
V	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle -								12

	Management of Current Assets: Inventories, Accounts Receivables and Cash.	
	<b>TOTAL</b>	60

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	<b>Course Outcomes</b>
<b>CO2</b>	Recall the concepts in financial management.
<b>CO3</b>	Apply the various capital structure theories.
<b>CO4</b>	Apply capital budgeting techniques to evaluate investment proposals.
<b>CO5</b>	Determine dividendpayouts.
<b>Textbooks</b>	
1	R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, MC Graw Hill Education, Noida.
3	I.M.Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, NewDelhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
1	Prasana Chandra, Financial Management, Tata Mc.Graw Hill, New Delhi.
2	I.M.Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan &Jain ,Financial Management, Sultan Chand &Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

Web Resources	
1	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

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

**THIRD YEAR – SEMESTER – V**  
**Discipline Specific Elective 4/4 - Indirect Taxation**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP5:D	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To get introduced to indirect taxes								
<b>LO2</b>	To have an overview of Indirect taxes								
<b>LO3</b>	To be familiar the CGST and IGST Act								
<b>LO4</b>	To learn procedures under GST								
<b>LO5</b>	To gain knowledge about Customs Duty.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Indirect Tax</b> 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	<b>An Overview of Goods &amp; Service Tax (GST)</b> 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	<b>CGST &amp; IGST Act 2017</b> 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	<b>Procedures under GST</b> 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	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	12
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Acquaintance with Indirect tax laws	
<b>CO2</b>	Exposed to the overview of GST.	
<b>CO3</b>	Apply provisions of CGST and IGST	
<b>CO4</b>	Summarise procedures of GST	
<b>CO5</b>	Discuss aspects of Customs Duty in India	
<b>Textbooks</b>		
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), 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.	
<b>Reference Books</b>		
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.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-.etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.">https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-.etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.</a>	
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>	
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</a>	

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

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAG E</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Core XIII - Principles of Management**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total

U23CP613	5			4	5	25	75	100
<b>Learning Objectives</b>								
<b>LO1</b>	To understand the basic management concepts and functions							
<b>LO2</b>	To know the various techniques of planning and decision making							
<b>LO3</b>	To familiarize with the concepts of organisation structure							
<b>LO4</b>	To gain knowledge about the various components of staffing							
<b>LO5</b>	To enable the students in understanding the control techniques of management							
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	<b>Introduction to Management</b> 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.							<b>15</b>
II	<b>Planning</b> 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.							<b>15</b>
III	<b>Organizing</b> 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.							<b>15</b>
IV	<b>Staffing</b> 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 Performance Appraisal – Work From Home - Managing Work From Home [WFH].							<b>15</b>
V	<b>Directing</b> 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. Supervision. <b>Co-ordination and Control</b> 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].							<b>15</b>
<b>CO</b>	<b>Course Outcomes</b>							
<b>CO1</b>	Demonstrate the importance of principles of management.							
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.							
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.							

<b>CO4</b>	Enumerate the various methods of Performance appraisal
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
1	K Sundhar, Principles Of Management, VijaiNicholos Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, 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.
<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
--	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	------------------	------------------	------------------



<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

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

**THIRD YEAR – SEMESTER – VI**

**Core XIV - Management Accounting**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total

U23CP614	6			4	6	25	75	100
<b>Learning Objectives</b>								
<b>LO1</b>	To understand basics management accounting							
<b>LO2</b>	To know the aspects of Financial Statement Analysis							
<b>LO3</b>	To familiarize with fund flow and cash flow analysis							
<b>LO4</b>	To learn about budgetary control							
<b>LO5</b>	To gain insights into marginal costing.							
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	<b>Introduction to Management Account</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.							18
II	<b>Financial Statement Analysis</b> Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.							18
III	<b>Fund Flow Analysis &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statements:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.							18
IV	<b>Budgetary Control</b> Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.							18
V	<b>Marginal Costing</b> :Meaning - Features – 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- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.							18
<b>TOTAL</b>							<b>90</b>	
<b>CO</b>	<b>Course Outcomes</b>							
<b>CO1</b>	Remember and recall basics in management accounting							
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements							

<b>CO3</b>	Analyze the concepts relating to fund flow and cash flow
<b>CO4</b>	Evaluate techniques of budgetary control
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.
<b>Textbooks</b>	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Dr.S.N.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, Dashton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
<b>Reference Books</b>	
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.
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	2	3	2	3	3	3	2	2

CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

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

**THIRD YEAR – SEMESTER – VI**

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP615	6				4	6	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Capital Gains</b> Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								18
II	<b>Income From Other Sources</b> Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.								18
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> 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	<b>Assessment of Individuals</b> Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).								18
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)								18
<b>TOTAL</b>								<b>90</b>	
CO	<b>Course Outcomes</b>								

<b>CO1</b>	Remember and recall provisions on capital gains
<b>CO2</b>	Apply the knowledge about income from other sources
<b>CO3</b>	Analyze the set off and carry forward of losses provisions
<b>CO4</b>	Learn about assessment of individuals
<b>CO5</b>	Apply procedures learnt about assessment procedures.
<b>Textbooks</b>	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.GoyalS.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
<b>Reference Books</b>	
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 Raniand Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

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

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective 5/6 - Investment Analysis and Portfolio Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP6:A	5				3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To inculcate interest in students towards investment science and financial management.								
<b>LO2</b>	To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes								
<b>LO3</b>	To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process								
<b>LO4</b>	To develop knowledge in the areas of systematic savings for tax-planning and investment planning								
<b>LO5</b>	To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products								
<b>UNIT</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction to Investment</b> Meaning of investment, Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies. Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures-Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs,								<b>15</b>
II	<b>Risk- Return Concepts</b> Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta.								<b>15</b>
III	<b>Security Analysis</b> Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter’s model, Company Analysis - Analysis of financial statements, future prospects of a company- Equity instrument Valuation -Time value of money-								<b>15</b>



	Concept of present value- Equity instrument and valuations- Earning valuations Revenue valuations - Yield valuation (simple problems).	
IV	<b>Introduction to Portfolio Management</b> Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio managers-Portfolio managers portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques	15
V	<b>Portfolio Selection and Construction</b> Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio's return and risk under single index model. Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.	15
	<b>Total</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
1.	On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process;	
2.	Calculate the risk and expected return of various financial instruments and investment portfolios;	
3.	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management	
4.	Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines	
5.	Elaborate the concepts of portfolio management, selection, and construction	
	<b>Textbooks</b>	
1.	Arshdeep, Kiran Jindal, Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi	
2.	Pandian P. (2018). Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida	
3.	V.K. Bhalla, Investment Management, S Chand & Co, New Delhi	

<b>Reference Books</b>	
1.	Bhalla, V. (2018). Investment Management. New Delhi: Sultan Chand Publications
2.	Fischer, D. E., & Jordon, R. J. (2018). Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi
3.	Chandra, P. (2019). Investment Analysis and Portfolio Management . McGraw Hill Education
<b>Web Resources</b>	
1.	<a href="http://www.nseindia.com">www.nseindia.com</a>
2.	<a href="http://www.moneycontrol.com">www.moneycontrol.com</a>
3.	<a href="http://www.sebi.gov.com">www.sebi.gov.com</a>
4.	www.cfsinstitute.org
5.	www.springer.com

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
TOTAL	15	10	15	15	15	12	12	10	15	10	10
AVERAGE	3	2	3	3	3	2.4	2.4	2	3	2	2

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

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective 6/6 - International Financial Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>U23CP6:B</b>	5				3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	Provide students with a basic knowledge of how international financial markets work.								
<b>LO2</b>	Provide students with an understanding of exchange rates and why currency values fluctuate.								
<b>LO3</b>	Explore methods used to manage risk in the global markets.								
<b>LO4</b>	Support student learning through site visits to cultural and financial enters.								
<b>LO5</b>	Provide an in depth understanding of the process and techniques used to make international investment decisions.								
<b>UNIT</b>	<b>Contents</b>								<b>No. of Hours</b>
I	International Financial Environment  Financial Management in a Global Context, Recent Changes in Global Financial Markets, International Monetary System, Foreign exchange reserves, Balance of payments, Balance of Trade, Bilateral and multilateral agreements relating to financial transactions, Flow of funds internationally through FDI and FII, Govt Policies regarding FII & FDI, Integration of global developments with the changing business environment in India.								15
II	Foreign Exchange Markets  Foreign Exchange Market Structure of the Foreign Exchange Market, Types of Transactions and Settlements, Exchange Rate Quotations and Arbitrage, Direct and indirect quote, Spot rate and forward rates, Swap Points, Currency premium and discount, triangular arbitrage								15
III	Foreign Exchange Rate Determination  Discussion on devaluation of Rupee, Theories of Exchange Rate Determination, Fundamental International Parity Conditions, Purchasing Power and Interest Rate Parity, Fisher Effect and International Fischer Effect								15
IV	Managing Foreign Exchange Risk  The Concept of Hedging and Speculation, Currency Forwards, Currency Futures, Currency Options, Currency swaps								15

V	Corporate Exposure Management  The Risk Management Process, Exposure Management, Transactions Exposure, Operations Exposure, Interest Rate Exposure, Financial Swaps and Credit Derivatives, Techniques of managing foreign currency exposures.	15
<b>Total</b>		<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
1.	Discuss about foreign exchange markets and international financial markets	
2.	Explain the various instruments traded in forex markets	
3.	Analyze international investment avenues	
4.	Analyze foreign exchange risks and risk management strategies	
5.	Evaluate and manage foreign exchange risk exposure	
<b>Textbooks</b>		
1.	Jeff Maruda; International Financial Management; Cengage publication; Latest Edition	
2.	Eun& Resnick, International Finance Management - 4/e, Tata McGraw Hill.	
3.	MadhuVij International Financial Management , Excel BOOKS, 2010.	
4.	Apte P. G, International Financial Management –6/e, TMH, 2011	
5.	Eiteman, Multinational Business Finance – Moffett and Stonehill, 12/e, Pearson, 2011.	
<b>Reference Books</b>		
1.	Eun C.S., Resnick B.G., “International Financial Management”, 2010, Tata McGraw Hill Education Pvt. Ltd., 4th Ed. Special Indian Edition	
2.	Shailaja G, “International Finance”, 2010, 2nd Ed. Orient Black’swan.	
3.	Hendrik Van den Berg, “International Finance and Open Economy Macro Economics”, 2009, 1st Ed. Cambridge.	
4.	Sharan V., “International Financial Management”, 2009, 5th Ed. PHI, EEE	
5.	Madura J., “International Financial Management”, 2010, 4th Ed. Cengage Learning.	

<b>Web Resources</b>	
1.	www.iare.ac.in
2.	www.rug.nl
3.	www.soas.ac.uk

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO 2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO 3</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO 4</b>	3	2	3	2	2	2	2	2	3	3	2
<b>CO 5</b>	3	2	3	3	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	14	13	10	10	10	10	15	12	10
<b>AVERAGE</b>	3	2	2.8	2.6	2	2	2	2	3	2.4	2

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

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective 7/8 – Financial Reporting Analysis**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP6:C	5				3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To interpret and analyse the general purpose of financial reporting and IND AS								
<b>LO2</b>	To evaluate the knowledge of disclosures like Accounting Standards, SEBI								
<b>LO3</b>	To understand differing accounting policies and their impact on financial statements								
<b>LO4</b>	To demonstrate about financial statements with the help of Ratio Analysis.								
<b>LO5</b>	To provide knowledge in emerging trends in E-commerce reports.								
<b>UNIT</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction</b> Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.								15
II	<b>Disclosures</b> Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.								15
III	Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.								15
IV	Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.								15
V	<b>Emerging Trends in Reporting</b> Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation ,Value Added Statement								15
	Total								75
CO	Course Outcomes								
<b>CO1</b>	Identify the basic reporting structure of accounting information, statements framework and Indian Accounting Standards								
<b>CO2</b>	Describe the process of Disclosures under Companies Act, 2013								

<b>CO3</b>	Prepare various financial statement, Ratio Analysis and cash Flow Analysis
<b>CO4</b>	Understand the techniques of financial decision making in the business corporates.
<b>CO5</b>	Explain the recent trends on reporting and integrated reports.
Textbooks	
1	Bhattacharya. K Ashish, Corporate Financial Reporting and Analysis, PHI Learning, New Delhi
2.	Gupta, Ambrish, Financial Accounting for Management: An analytical perspective, Pearson education, New Delhi
3	Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
4	Sapra, Ritu, Kaur, Kamaldeep& Chawla Kanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.
Reference Books	
1.	George J. Benstonet. Al, World Financial Reporting, Oxford University Press.
2.	Gibson, C. H., Financial reporting and analysis. Nelson Education.
3	Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education
4	R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA.
Web Resources	
1.	<a href="https://core.ac.uk">https://core.ac.uk</a>
2.	<a href="https://afm.utexas.edu/financial-accounting-and-reporting">https://afm.utexas.edu/financial-accounting-and-reporting</a>
3	<a href="https://www.udemy.com">https://www.udemy.com</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
CO1	3	3	3	2	3	2	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	2	3	3	3	2	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3	3
TOTAL	15	15	15	12	15	13	15	13	15	15	15
AVERAGE	3	3	3	2.4	3	2.6	3	2.6	3	3	3

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



**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective 8/8 - Indian Accounting Standards**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP6:D	5				3	5	25	75	100
<b>Learning Objectives</b>									
LO1	After studying this unit, the student To understand the concept of Accounting Standards and their Committee								
LO2	To familiarize with the framework and presentation of Financial Statements								
LO3	To disclosure requirements and valuation of numerous financial transactions								
LO4	To identify the treatments of issue and redemption of shares,								
LO5	To provide insight into the revaluation, depreciation and useful for economic life								
UNIT	<b>Contents</b>								<b>No. of Hours</b>
I	The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors - the audit report and its qualification for accounting statements not in accordance with best practice								15
II	The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1)- The preparation of cash flow statements (IAS 7) - Reporting Performance; the measurement of income - extraordinary items prior period items								15
III	The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – the recognition of revenue (IAS 18) - the distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IAS 24).								15
IV	The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IAS 10)- Provisions, contingent liabilities and contingent assets (IAS 37).								15
V	Property, Plant and Equipment (IAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals - Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IAS 38 and IAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IAS 12+20), and deferred tax (IAS 12).								15
	<b>Total</b>								<b>75</b>
CO	Course Outcomes								
CO1	Understood the content of IND AS and audit report process								

<b>CO2</b>	Analyse the required financial statements for preparation of cash flow statements
<b>CO3</b>	Interpret the treatments of financial treatments and make use of the requirements
<b>CO4</b>	Explain accounting treatments share issue, redemption, and contingencies
<b>CO5</b>	Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation
<b>Textbooks</b>	
	Taxmann's Indian Accounting Standards
	Dolphy D'Souza, Indian Accounting Standards, Snow white publications
	Mukesh Saraf, Indian Accounting Standards, Bharat
<b>Reference Books</b>	
	Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis
	Snowwhite's , Indian Accounting Standards
	T P Ghosh, Indian Accounting Standards, Taxmann's
<b>Web Resources</b>	
	<a href="http://www.icaai.org">http://www.icaai.org</a>
	<a href="http://www.udemy.com">http://www.udemy.com</a>
	<a href="http://www.indianaccountind.in">http://www.indianaccountind.in</a>
	<a href="http://www.webtel.in">http://www.webtel.in</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
CO1	3	3	3	2	3	2	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	2	3	3	3	2	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3	3
TOTAL	15	15	15	12	15	13	15	13	15	15	15
AVERAGE	3	3	3	2.4	3	2.6	3	2.6	3	3	3

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

**THIRD YEAR – SEMESTER – VI****Professional competency skill - General Awareness for Competitive Examinations**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CP6G1	2				2	2	25	75	100

**Learning Objectives**

To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. To build experiences for students as they grow into lifelong learners. To know the basic concepts of various discipline

UNIT	Details	No. of Hours
I	<b>Indian Polity</b> 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, pCAG.	6
II	<b>Geography</b> 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	<b>Economy</b> 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	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non – Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	6
V	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International	6

	Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	
	<b>TOTAL</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO</b>	On completion of this course, students will	
<b>CO1</b>	Develop board knowledge of the different components in polity	
<b>CO2</b>	Understand the Geographical features across countries and in India	
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy	
<b>CO4</b>	Understand the significance of India’s Freedom Struggle	
<b>CO5</b>	Gain knowledge on Ecology and Environment	
<b>Textbooks</b>		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT’S Class XI and XII	
<b>Reference Books</b>		
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.	
<b>Web Resources</b>		
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>	
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>	
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>	