

# Bachelor of Commerce (B.Com.)

O.B.E. Syllabus

(2019 - 2022)



**P.G. & RESEARCH DEPARTMENT OF COMMERCE  
BISHOP HEBER COLLEGE (Autonomous)**

(Affiliated to Bharathidasan University)

(Reaccredited with 'A' Grade (CGPA – 3.58/4.0) by the NAAC &  
Identified as College of Excellence by the UGC)

DST – FIST Sponsored College & DBT Star College

**TIRUCHIRAPPALLI – 620 017**

**TAMIL NADU, INDIA**

**2019 – 2022**

**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com**  
**OUTCOME BASED EDUCATION**  
**2019-2022**

**Vision**

Excellence in commerce education, imparting knowledge, skills and values for professional development, employability and entrepreneurship.

**Mission**

1. Educating the contemporary global development in the areas of Commerce and Business through effective blend of curricular and co-curricular activities.
2. Imparting quality and need based education to facilitate students to explore knowledge in multi-faceted arenas.
3. Moulding for leadership positions in organisations at national and international levels.
4. Fostering an ethical atmosphere founded in human values in which life-force and skills will succeed to enrich the quality of life.

**Programme Outcomes**

**B.Com**

On successful completion of Bachelor in Commerce, students would have acquired the following competencies to:

- PO1 Disciplinary knowledge:** Demonstrate comprehensive knowledge and understanding of Commerce, Business and Accounting.
- PO2 Cognitive Skills:** Apply fundamental knowledge of commerce and business and procure conceptual knowledge of the same through specializations and practical exposures in order to face modern-day challenges.
- PO3 Intellectual Capacity, Problem Solving & Analytical Reasoning:** Exhibits comprehensive knowledge to solve qualitative and quantitative problems relating to commerce, trade & industry and the ability to recognize the roles

of entrepreneurs, businessmen, managers and consultants in critical decision-making process.

- PO4 Reflective Thinking:** Empower to become learners and thinkers by building skills in critical thinking to solve problems.
- PO5 Digital literacy:** Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.
- PO6 Employability & Entrepreneurship:** Utilise business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.
- PO7 Leadership attributes:** Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.
- PO8 Lifelong Learning:** Employ the skill for self-paced and self-directed pursuit of knowledge for personal and professional reasons to enhance social inclusion, self-sustainability, competitiveness and employability.
- PO9 Ethical values:** Exemplifies moral/ethical values in personal life and uses ethical practices in all work and become capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

### **Programme Specific Outcomes (PSOs)**

#### **B.Com**

On completion of the B.Com Programme, the students will be able to:

- PSO1** Demonstrate thorough systematic and specialized skills relating to Commerce, Business, Accounting, Economics, Finance, Auditing, and Marketing and be able to pursue higher education with research acumen.
- PSO2** Recognize the characteristics and roles of entrepreneurs, managers and consultants through subjective knowledge and diverse soft skills acquired.
- PSO3** Execute the professional skills to work as tax consultant, audit assistant and in other financial supporting services.
- PSO4** Exhibit progressive development of values in the role as accountants, managers and consultants for the self-sustainment and benefit of the society and business

## PROGRAMME ARTICULATION MATRIX

### B.Com

S.No.	COURSE NAME	COURSE Code	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
1.	Financial Accounting-I	U17CM101	H	H	H	H	-	H	-	H	M	H	M	H	H
2	Banking Theory Law &Practice	U17CM1Y1	H	H	M	-	H	H	M	H	H	M	H	L	H
3	Business Economics	U17CM1Y2	H	H	M	M	-	H	H	M	H	-	-	-	M
4	Financial Accounting-II	U17CM202	H	H	H	H	-	H	M	H	L	H	H	H	H
5	Company Law	U17CM2Y3	H	H	M	M	M	H	M	-	M	M	-	M	H
6	Business Statistics	U17CM2Y4	M	M	H	H	L	H	-	M	-	L	M	H	M
7	Financial Accounting-III	U17CM303	H	H	H	H	M	H	M	H	L	H	H	M	H
8	Quantitative Techniques	U17CM304	M	M	H	H	-	H	M	M	M	H	M	H	M
9	Principles of Marketing	U17CM3Y5	H	H	M	L	H	H	L	M	-	M	H	M	H
10	Introduction to Computers – MS Word	U17CMPS1	-	H	M	-	H	H	L	H	H	M	-	H	M
11	Principles of Commerce	U17CM3E1	H	M	L	L	-	M	-	M	-	H	-	M	M
12	Cost Accounting	U19CM405	H	H	H	H	L	M	M	M	L	H	H	H	M
13	Business Law	U17CM4:1	H	H	M	L	L	H	-	L	L	M	-	H	M
14	Retail Management	U17CM4:2	H	M	M	M	-	H	L	-	M	-	-	M	M
15	Corporate Accounting	U17CM4Y6	H	H	H	H	-	H	M	M	M	H	H	M	H
16	Computer Tools – Spread Sheet	U17CMPS2	-	H	M	-	H	H	L	H	H	M	-	H	M
17	Principles of Management	U17CM4E2	H	M	L	L	-	M	-	M	-	H	H	M	M
18	Income Tax Law & Practice	U17CM506	H	H	H	H	M	H	L	M	-	H	-	H	M

S.No.	COURSE NAME	COURSE Code	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
19	Business Management Practices	U17CM507	H	H	M	M	L	H	M	M	L	H	M	H	M
20	Tally Prime	U19CMP08	M	H	M	-	H	H	M	H	M	M	H	M	-
21	Financial Management	U17CM509	H	H	H	H	-	H	M	M	M	H	-	H	H
22	International Trade	U17CM5:1	H	M	-	L	M	M	L	L	L	H	-	M	M
23	Advertising Management	U17CM5:2	M	M	-	L	M	M	L	L	L	H	-	M	M
24	General Commercial Knowledge	U19CM5S3	H	M	L	M		M	L	M		M	L	H	M
25	Business Mathematics	U17CM610	H	M	H	H	-	M	-	L	L	H	-	M	M
26	Management Accounting	U17CM611	H	H	M	-	H	H	M	H	M	H	H	M	H
27	Financial Services	U17CM612	H	M	H	M	L	M	-	L	L	H	M	H	M
28	Auditing	U17CM613	H	H	M	L	M	M	L	M	-	M	H	L	M
29	Indirect Taxes	U17CM6:1	H	M	M	M	L	M	-	M	H	M	M	H	--
30	Entrepreneurial Development	U17CM6:2	H	M	M	M	-	H	L	-	M	-	H	M	M

**Programme Structure  
B.Com.**

**SCHEME OF COURSES & SYLLABUS  
Programme : B.Com. (2019 onwards)**

Sem.	Part	Course	Course Title	Course Code	Hours /week	Credits	Marks			
							CIA	ESE	Total	
I	I	Tamil I /*	Language – Tamil I	U18TM1L1	6	3	25	75	100	
	II	English I	English Communication Skills - I	U16EGPL1	6	3	40	60	100	
	III	Core I	Financial Accounting – I	U17CM101	6	5	25	75	100	
		Allied I	Banking Theory Law and Practice	U17CM1Y1	5	4	25	75	100	
		Allied II	Business Economics	U17CM1Y2	5	4	25	75	100	
IV	Val. Edu.	Value Education (RI/MI)	U15VL1:1/ U15VL1:2	2	2	25	75	100		
II	I	Tamil II /*	Language – Tamil II	U18TM2L2	6	3	25	75	100	
	II	English II	English Communication Skills –II	U16EGPL2	6	3	40	60	100	
	III	Core II	Financial Accounting – II	U17CM202	6	5	25	75	100	
		Allied III	Company Law	U17CM2Y3	5	4	25	75	100	
		Allied IV	Business Statistics	U17CM2Y4	5	4	25	75	100	
	IV	<b>Env. Studies</b>	<b>Environmental Studies</b>	<b>U16EST21</b>	2	2	25	75	100	
III	I	Tamil III /*	Language – Tamil III	U18TM3L3	6	3	25	75	100	
	II	English III	Business Communication in English	U17EGCL3	6	3	40	60	100	
	III	Core III	Financial Accounting - III	U17CM303	5	4	25	75	100	
		Core IV	Quantitative Techniques	U17CM304	5	4	25	75	100	
		Allied V	Principles of Marketing	U17CM3Y5	4	3	25	75	100	
	IV	IV	<b>SBEC I</b>	<b>Introduction to Computers - MS Word</b>	<b>U17CMPS1</b>	<b>2</b>	<b>2</b>	<b>40</b>	<b>60</b>	<b>100</b>
NMEC I			Students have to opt from other major	---	2	2	25	75	100	
IV	I	Tamil IV /*	Language – Tamil IV	U18TM4L4	5	3	25	75	100	
	II	English IV	English through Literature	U16EGNL4	5	3	40	60	100	
	III	Core V	Cost Accounting	U19CM405	5	5	25	75	100	
		Elective I	Business Law/ Retail Management	U17CM4:1/ U17CM4:2	5	5	25	75	100	
		Allied VI	Corporate Accounting	U17CM4Y6	4	3	25	75	100	
	IV	IV	<b>SBEC II</b>	<b>Computer Tools - Spread Sheet</b>	<b>U17CMPS2</b>	<b>2</b>	<b>2</b>	<b>40</b>	<b>60</b>	<b>100</b>
			NMEC II	Students have to opt from other major	---	2	2	25	75	100
			Soft Skills	Life Skills	U16LFS41	2	1	--	--	100
V	Extension Activities	NSS,NCC,Rotract,LeoClub, etc ...	U16ETA41	--	1	--	--	--		
V	III	Core VI	Income Tax Law and Practice	U17CM506	6	5	25	75	100	
		Core VII	Business Management Practices	U17CM507	6	5	25	75	100	
		<b>Core VIII</b>	<b>Tally Prime</b>	<b>U19CMP08</b>	<b>6</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>	
		Core IX	Financial Management	U17CM509	5	5	25	75	100	
		Elective II	International Trade / Advertising Management	U17CM5:1/ U17CM5:2	5	5	25	75	100	
	IV	SBEC III	General Commercial Knowledge	U19CM5S3	2	2	25	75	100	

Sem.	Part	Course	Course Title	Course Code	Hours /week	Credits	Marks		
							CIA	ESE	Total
VI	III	Core X	Business Mathematics	U17CM610	6	5	25	75	100
		Core XI	Management Accounting	U17CM611	6	5	25	75	100
		Core XII	Financial Services	U17CM612	6	5	25	75	100
		Core XIII	Auditing	U17CM613	6	4	25	75	100
		Elective III	Indirect Taxes/ Entrepreneurial Development	U17CM6:1/ U17CM6:2	6	5	25	75	100
	V	Gender Studies	Gender Studies	U16GST61	--	1	--	--	100

SBEC : Skill Based Elective Courses			Total Credits : 140		
NMEC : Non Major Elective Courses					
<b>* Other Languages :</b>			<b>Hindi</b>	<b>Sanskrit</b>	<b>French</b>
Semester I : U18HD1L1 U17SK1L1 U18FR1L1			Semester III : U18HD3L3 U17SK3L3 U18FR3L3		
Semester II : U18HD2L2 U17SK2L2 U18FR2L2			Semester IV : U18HD4L4 U17SK4L4 U14FR4L4		
Part I : 4 Core Theory : 13 Allied : 6 NMEC : 2 Env. Studies : 1 Value Education : 1					Total: 40
Part II : 4 Elective : 3 SBEC : 3 Soft Skills : 1 Extension Activities : 1 Gender Studies : 1					
NMEC offered by the Department: 1. Principles of Commerce - U17CM3E1 2. Principles of Management - U18CM4E2					

<b>Semester I</b>	<b>CORE - I</b> <b>FINANCIAL ACCOUNTING-I</b>	<b>Code : U17CM101</b>
<b>Credits : 5</b>		<b>Hours per Week : 6</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S. No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Explain the concepts and conventions of Accounting.	<b>K2</b>	<b>I</b>
<b>2</b>	Apply the accounting concepts and conventions in the process of preparation of Final Accounts	<b>K3</b>	<b>I</b>
<b>3</b>	Estimate the amount of depreciation under different methods.	<b>K2</b>	<b>II</b>
<b>4</b>	Prepare Final Accounts of Non- Profit Organisations	<b>K6</b>	<b>III</b>
<b>5</b>	Prepare Bill of Exchange and Bank Reconciliation Statement.	<b>K6</b>	<b>IV</b>
<b>6</b>	Examine the concept of single Entry system and ascertain the profit under this Single Entry System.	<b>K4</b>	<b>V</b>

### Unit I Introduction to Accounting

**(15 Hours)**

- 1.1 Basic concepts and conventions
- 1.2 Journal Entries including adjustments entries
- 1.3 Ledger
- 1.4 Trial balance
- 1.5 Preparation of Final Accounts
  - 1.5.1 Manufacturing accounts
  - 1.5.2 Trading accounts
  - 1.5.3 Profit and Loss account
  - 1.5.4 Balance sheet.

### Unit II Depreciation

**(21 Hours)**

- 2.1 Concept of depreciation
- 2.2 Causes of depreciation
- 2.3 Factors affecting amount of depreciation
- 2.4 Methods of recording depreciation
  - 2.4.1 When provision for depreciation account is maintained
  - 2.4.2 When provision for depreciation account is not maintained
- 2.5 Methods of providing depreciation
  - 2.5.1 Straight Line Method
  - 2.5.2 Written Down Value Method



**Unit III Final Accounts of Non-profit organisations (18 Hours)**

- 3.1. Receipts and Payments accounts
- 3.2. Income and Expenditure
- 3.3. Balance Sheet
- 3.4. Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet
- 3.5. Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account.

**Unit IV Bill of exchange (Excluding Accommodation Bills) & Bank Reconciliation Statement (18 Hours)**

- 4.1. Methods of Handling Bills of Exchange
  - 4.1.1. Retained till Maturity
  - 4.1.2. Discounting of Bills
  - 4.1.3. Endorsement of Bills
  - 4.1.4. Sent for Collection
- 4.2. Recording Transaction in books of Different Parties
  - 4.2.1. Retiring a bill under Rebate
  - 4.2.2. Dishonour of a bill
  - 4.2.3. Renewal of a bill
  - 4.2.4. Insolvency of the drawee
- 4.3. Bank Reconciliation Statement
  - 4.3.1. From Cash book to Pass book.
  - 4.3.2. From Pass book to Cash book.
  - 4.3.3. Preparation of Adjusted cash book

**Unit V Single Entry System (18 Hours)**

- 5.1. Difference between Single Entry and Double Entry System
- 5.2. Ascertainment of Profit
- 5.3. Methods of Preparation
  - 5.3.1. Statement of Affair Method
  - 5.3.2. Conversion Method.

**Unit VI - Topics for Self Study**

Sl.No	Topics	Web Links
1.	Cloud based accounting	<a href="https://www.freshbooks.com/hub/accounting/cloud-accounting">https://www.freshbooks.com/hub/accounting/cloud-accounting.</a>
2.	Outsourcing accounting functions	<a href="https://www.growthforce.com/blog/the-pros-and-cons-of-outsourced-accounting-services">https://www.growthforce.com/blog/the-pros-and-cons-of-outsourced-accounting-services</a>

Sl.No	Topics	Web Links
3.	Big Data in accounting	<a href="https://www.cpapracticeadvisor.com/firm-management/article/12424744/the-value-of-big-data-in-an-accounting-firm">https://www.cpapracticeadvisor.com/firm-management/article/12424744/the-value-of-big-data-in-an-accounting-firm</a>
4.	Rise in accounting software	<a href="https://blog.hubspot.com/sales/small-business-accounting-software">https://blog.hubspot.com/sales/small-business-accounting-software</a>

### Text Book

1. Jain S. P. & Narang K. L. (2018). *Financial Accounting*, New Delhi: Kalyani Publishers.

### References

1. Tulsian P.C.(2016). *Financial Accounting*, New Delhi: Tata Mc-Graw Hill Education.

2. Arulanandam. M.A & Raman. K.S (2016). *Advanced Accountancy*. Mumbai: Himalaya Publishing House.

3. Gupta, R.L. & Radhaswamy, M., *Financial Accounting*, Sultan Chand Sons, New Delhi

### Web Links

1. [http://www.scribd.com/doc/33853/Accounting concepts](http://www.scribd.com/doc/33853/Accounting-concepts) access on 25/11/2010

2. <https://www.youtube.com/watch?v=cRjMDvzOdWg>

3. <https://www.youtube.com/watch?v=U22HMUIByOw>

4. <https://www.youtube.com/watch?v=0Ua92akSdE4>

5. <https://www.youtube.com/watch?v=fSPNzroqbjw>

**Theory -25% Problems -75%**

### Specific Learning Outcomes(SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit 1 Introduction to Accounting</b>			
1.1	Accounting concepts	<ul style="list-style-type: none"> <li>Recall the meaning of accounting concepts</li> </ul>	<b>K1</b>
1.2	Journal entries	<ul style="list-style-type: none"> <li>Explain the procedures to journalise the transactions.</li> </ul>	<b>K2</b>
1.3	Ledger	<ul style="list-style-type: none"> <li>Apply the knowledge in creating Ledger Accounts</li> </ul>	<b>K3</b>
1.4	Trial balance	<ul style="list-style-type: none"> <li>Discuss the purposes of Trial Balance</li> <li>Prepare the Trial Balance</li> </ul>	<b>K3</b>

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
1.5(1.5.1-1.5.4)	Preparation of final accounts	<ul style="list-style-type: none"> <li>Prepare Manufacturing Account</li> <li>Prepare Trading Account</li> <li>Apply the Balance sheet</li> </ul>	K3
<b>Unit II : Depreciation</b>			
2.1	Meaning and concepts of depreciation	<ul style="list-style-type: none"> <li>Definition of depreciation</li> </ul>	K1
2.2	Causes of depreciation	<ul style="list-style-type: none"> <li>Identify the various causes of depreciation.</li> </ul>	K2
2.3	Factors affecting amount of depreciation	<ul style="list-style-type: none"> <li>Outline the various factors affecting the amount of depreciation</li> </ul>	K2
2.4	Methods of recording depreciation	<ul style="list-style-type: none"> <li>Summarize the methods of recording depreciation</li> </ul>	K2
2.5	Methods of providing depreciation	<ul style="list-style-type: none"> <li>Compare depreciation using straight-line and reducing balance methods</li> </ul>	K2
<b>Unit III Final Accounts of Non-Profit Organizations</b>			
3.1	Receipts and payments	<ul style="list-style-type: none"> <li>Discuss the need for receipts and payment account</li> </ul>	K2
3.2	Income and expenditure method,	<ul style="list-style-type: none"> <li>Describe the purpose of income and expenditure account</li> </ul>	K2
3.3	Balance sheet	<ul style="list-style-type: none"> <li>Prepare balance sheet using the given information</li> </ul>	K6
3.4	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	<ul style="list-style-type: none"> <li>Apply the procedures in preparation of receipt and payment account and income and expenditure account</li> </ul>	K3
3.5	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	<ul style="list-style-type: none"> <li>Formulate the opening and closing balance from income and expenditure account and receipts and payments</li> </ul>	K6
<b>Unit IV Bills of Exchange (Excluding Accommodation Bills)</b>			
4.1	Methods of handling bills of exchange	<ul style="list-style-type: none"> <li>Explain the concepts of Bill of Exchange</li> <li>Discuss the methods of handling of Bill of Exchange</li> </ul>	K2
4.2	Recording transaction in books of different parties	<ul style="list-style-type: none"> <li>Record the transactions of bill in the books of different parties</li> </ul>	K5
4.3	Bank reconciliation statement	<ul style="list-style-type: none"> <li>Prepare Bank Reconciliation statement</li> <li>Explain the situations for preparation of Bank Reconciliation statement</li> </ul>	K6

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit V Single Entry System</b>			
5.1	Difference between Single Entry and Double Entry System	<ul style="list-style-type: none"> <li>Differentiate single entry system with double entry system</li> </ul>	K4
5.2	Ascertainment of Profit	<ul style="list-style-type: none"> <li>Calculate profit using single entry system</li> </ul>	K4
5.3	Methods of preparation	<ul style="list-style-type: none"> <li>Compute profit/ loss using different method of ascertainment of profit/loss</li> </ul>	K4

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	M	H	H	M	M	-	H	M	-	H	H
<b>CO2</b>	H	M	-	-	-	-	H	M	-	M	-	M	H
<b>CO3</b>	M	H	-	M	H	H	-	H	H	-	H	-	M
<b>CO4</b>	-	-	M	-	H	-	H	H	-	-	H	M	-
<b>CO5</b>	H	M	H	M	-	H	M	-	H	M	-	H	H
<b>CO6</b>	M	-	M	-	H	-	H	M	-	H	M	-	M

### Course Assessment Methods

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**Name of the Course Co-ordinator : Mrs. S. Malathi**

<b>SEMESTER- I</b>	<b>ALLIED I</b>	<b>Code : U17CM1Y1</b>
<b>Credits : 4</b>	<b>BANKING THEORY LAW AND PRACTICE</b>	<b>Hours per Week : 5</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Elaborate the functions of modern commercial banks and Universal Banking.	<b>K6</b>	<b>I</b>
<b>2</b>	Discuss the different types of credit control measures.	<b>K6</b>	<b>II</b>
<b>3</b>	Differentiate between the banker and customer.	<b>K4</b>	<b>III</b>
<b>4</b>	List the drawbacks of internet banking services.	<b>K4</b>	<b>IV</b>
<b>5</b>	Explain the concepts and methodology adopted by RBI Guidelines towards ECS, RTGS.	<b>K5</b>	<b>V</b>
<b>6</b>	Distinguish between E-Money and Real Time Gross Settlement (RTGS).	<b>K4</b>	<b>V</b>

### Unit I Banking

**(15 Hours)**

- 1.0. An overview of Origin and development of banks
- 1.1. Banking Regulations Act 1949- Definition of Banking and Licensing of Banks
- 1.2. Kinds of Banks
  - 1.2.1 Commercial banks
  - 1.2.2 Industrial or Investment banks
  - 1.2.3 Cooperative banks
  - 1.2.4 Agricultural development banks
  - 1.2.5 EXIM bank
  - 1.2.6 Foreign banks or foreign exchange banks
- 1.3. Commercial Banks- Functions of Modern Commercial banks and Universal banking
- 1.4. Opening of Bank branches – Importance and Inspection
- 1.5. Non-Banking Financial Companies (NBFCs)

### Unit II Central Bank

**(15Hours)**

- 2.0. Reserve bank of India – Objectives- Departments- Functions
- 2.1. Monetary policy – Types of credit control measures
  - 2.1.1 Objectives of Credit Control-Quantitative Credit Control

- 2.1.2 Bank Rate-Working-Open market operation-Effectiveness
- 2.1.3 Cash Reserve Ratio-Variable Cash Reserve ratio (VCRR)
- 2.1.4 Selective Credit control measures-Regulation of Consumer Credit
- 2.2. Management of Deposits - Types of deposits
- 2.3. Advances and Lending -principles of sound bank lending

**Unit III Banker, Customer and Negotiable Instruments (15Hours)**

- 3.0. Relationship between banker and customer
- 3.1. Special types of bank customers
- 3.2. Negotiable instruments – Definition – Features
  - 3.2.1. Promissory note-Bill of exchange-Holder and Holder in due course
  - 3.2.2. Cheques- Crossing of cheque –Types of crossing –Dishonour of Cheques
  - 3.2.3. Endorsement –Types of Endorsements
- 3.3. Collection banker and paying banker
  - 3.3.1. Meaning of collecting banker-Capacity-Conversion-Statutory protection
  - 3.3.2. Meaning of paying banker- payment in due course
  - 3.3.3. Duties and responsibilities of paying banker in honouring cheques
  - 3.3.4. Dishonour and Consequences of wrongful dishonour by paying banker
  - 3.3.5. Statutory protection to paying banker

**Unit IV Electronic Banking (15 Hours)**

- 4.0. E-Banking – Meaning - Benefits
- 4.1. Internet Banking Services – Drawbacks
- 4.2. Mobile Banking – Features – Drawbacks
- 4.3. Automated Teller Machine (ATM) –Features – Benefits – Challenges
- 4.4. Credit Cards – Benefits – Constraints
- 4.5. Cash deposit machine CDM- Coin vending machine- MICR Cheques – Benefits

**Unit V Recent Trends (15 Hours)**

- 5.0. RBI Guidelines – Benefits of Electronic Clearing Systems
- 5.1. E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer
- 5.2. Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features
- 5.3. Demat account –Application supported by blocked amount (ASBA)

## Unit VI - Topics for Self Study

Sl.No	Topics	Web Links
1.	Big Data Analytics	<a href="https://www.jigsawacademy.com/big-data-analytics-banking-industry/">https://www.jigsawacademy.com/big-data-analytics-banking-industry/</a>
2.	Crypto currency	<a href="https://www.bcg.com/en-in/publications/2020/how-banks-can-succeed-with-cryptocurrency">https://www.bcg.com/en-in/publications/2020/how-banks-can-succeed-with-cryptocurrency</a>
3.	Artificial Intelligence	<a href="https://www.wipro.com/en-IN/business-process/why-banks-need-artificial-intelligence/">https://www.wipro.com/en-IN/business-process/why-banks-need-artificial-intelligence/</a>
4.	P2P Banking	<a href="https://www.p2p-banking.com/">https://www.p2p-banking.com/</a>

### Text Book

1. KPM Sundharam & P. N. Varshney (2010) - "Banking Theory Law and Practice", Sultan Chand & Sons, New Delhi.

### References

1. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.
2. Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.
3. Shekhar K.C. & Shekhar Lekshmy, Banking Theory and Practice, 21<sup>st</sup> Edition, Vikas Publishing House.

### Web Links

1. <https://www.toppr.com/guides/business-economics-cs/money-and-banking/e-banking/>
2. [https://en.wikipedia.org/wiki/Mobile\\_banking](https://en.wikipedia.org/wiki/Mobile_banking)
3. <https://www.goodreturns.in/2014/12/05/mobile-banking-what-are-the-advantages-disadvantages-325811.html>
4. [https://en.wikipedia.org/wiki/Magnetic\\_ink\\_character\\_recognition](https://en.wikipedia.org/wiki/Magnetic_ink_character_recognition)
5. <https://www.kotaksecurities.com/ksweb/account-types/demat-account>

### Specific Learning Outcomes(SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit – I Banking</b>			
1.0	An overview of Origin and development of banks	<ul style="list-style-type: none"> <li>Describe the origin and development of banks.</li> </ul>	K2
1.1	Banking Regulations Act 1949	<ul style="list-style-type: none"> <li>Explain the banking regulation act</li> </ul>	K2
	Definition of Banking and Licensing of Banks		
1.2	Kinds of banks: Commercial banks Industrial or Investment banks Cooperative banks Agricultural development bank, EXIM bank Foreign banks or foreign exchange banks	<ul style="list-style-type: none"> <li>Identify the knowledge, facts and rules in a different types of banking sectors</li> </ul>	K3
1.3	Commercial Banks Functions of Modern Commercial banks Universal banking	<ul style="list-style-type: none"> <li>Analyze the functions of modern commercial banks</li> <li>Examine the universal banking</li> </ul>	K4
1.4	Opening of Bank Branches Importance and Inspection	<ul style="list-style-type: none"> <li>Identify the place for opening of bank branch.</li> </ul>	K3
		<ul style="list-style-type: none"> <li>Discuss the importance and the regulations in opening of bank branches.</li> </ul>	K6
	Non-Banking Financial Companies (NBFC)	<ul style="list-style-type: none"> <li>Identify the meaning of non-banking financial companies.</li> </ul>	K3
<b>Unit – II Central Bank</b>			
2.0	RBI –objectives- departments- functions	<ul style="list-style-type: none"> <li>Define various objectives of the RBI</li> <li>Discuss the RBI functions</li> </ul>	K2
2.1	Monetary policy- Types of credit control Measures Objectives of Credit Control- Quantitative Credit Control Bank Rate-Working-Open market operation-Effectiveness Cash Reserve Ratio-Variable Cash Reserve ratio (VCRR) Selective Credit control measures- Regulation of Consumer Credit	<ul style="list-style-type: none"> <li>Explain the various types of credit control</li> <li>Measure the monetary policy</li> <li>Determine the open market and its effectiveness</li> <li>Evaluate the suitable technique for the VCRR</li> <li>Explain the various measures and regulation on credit control</li> </ul>	K6



Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
2.2	Management of Deposits Types of deposits	<ul style="list-style-type: none"> <li>Identify the various types of deposits</li> <li>Explain how to utilize the management of deposits</li> </ul>	K4
2.3	Advances and Lending-principles of sound bank lending	<ul style="list-style-type: none"> <li>Describe the advances of lending principles</li> </ul>	K2
<b>Unit -III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS</b>			
3.0	Relationship between banker and customer	<ul style="list-style-type: none"> <li>Describe the relationship between banker and customer</li> </ul>	K2
3.1	Special types of bank customers	<ul style="list-style-type: none"> <li>Categorise the types of customers</li> </ul>	K4
3.2	Negotiable instruments-Definition – Features Promissory note-Bill of exchange-Holder and Holder in due course Cheques-Crossing of cheque- Types of crossing-Dishonour of Cheques  Endorsement –Types of Endorsements	<ul style="list-style-type: none"> <li>Define the negotiable instruments</li> <li>Distinguish the features of promissory note, bill of exchange and Cheque</li> <li>Illustrate the various types of crossing and endorsement</li> </ul>	K4
3.3	Collection banker and paying banker Meaning, payment in due course-paying banker Duties of paying banker in honouring cheques Responsibilities of paying banker in honouring cheques Statutory protection to paying banker	<ul style="list-style-type: none"> <li>Summarise the collection banker and paying banker</li> <li>Show the usage of paying banker</li> <li>Explain the responsibilities and duties of paying banker</li> </ul>	K2
<b>Unit – IV ELECTRONIC BANKING</b>			
4.0	E-Banking – Meaning - Benefits	<ul style="list-style-type: none"> <li>Definition of E-Banking</li> <li>Identify the benefits of E-banking</li> </ul>	K2
4.1	Internet Banking Services – Drawbacks	<ul style="list-style-type: none"> <li>Describe the drawbacks of internet banking services</li> </ul>	K2
4.2	Mobile Banking – Features – Drawbacks	<ul style="list-style-type: none"> <li>List the features and draw backs of mobile banking</li> </ul>	K4
4.3	Automated Teller Machine (ATM) Features Benefits – Challenges	<ul style="list-style-type: none"> <li>Explain the features of ATM and its benefits</li> </ul>	K2
4.4	Credit cards Benefits – Constraints	<ul style="list-style-type: none"> <li>Identify the benefits of credit cards</li> </ul>	K3
4.5	CDM- Coin vending machine- MICR Cheques – Benefits	<ul style="list-style-type: none"> <li>Examine the usefulness of CDM and MICR</li> </ul>	K4

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit – V RECENT TRENDS</b>			
5.0	RBI Guidelines	<ul style="list-style-type: none"> <li>Recall the Guidelines of RBI</li> </ul>	K1
	Benefits of Electronic Clearing Systems	<ul style="list-style-type: none"> <li>Outline the benefits of ECS</li> </ul>	K2
5.1	E-Cheques E-Money- Real Time Gross Settlement (RTGS) –	<ul style="list-style-type: none"> <li>Making use of the E-cheque</li> <li>Distinguish the E-money and the RTGS</li> <li>Explain the benefits of RTGS to banker and customer</li> </ul>	K5
	Benefits to Banker and Customer		
5.2	Core Banking Solutions (CBS) – Benefits	<ul style="list-style-type: none"> <li>Outline the core banking services</li> </ul>	K2
	Single Window Concepts – Features	<ul style="list-style-type: none"> <li>Summarize the features of single window concept</li> </ul>	K2
5.3	Demat account –Application supported by blocked amount (ASBA)	<ul style="list-style-type: none"> <li>Make use of Demat account and its applications</li> </ul>	K3

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	-	-	H	H	-	H	-	H	-	-	M
<b>CO2</b>	H	-	M	-	-	H	M	H	-	M	M	H	H
<b>CO3</b>	-	H	-	H	-	H	-	-	H	H	H	H	M
<b>CO4</b>	H	H	H	-	M	H	-	H	-	H	H	H	-
<b>CO5</b>	M	H	H	H	-	H	-	H	-	H	H	H	-
<b>CO6</b>	H	H	H	H	H	H	M	H	-	H	H	H	H

### **Course Assessment Methods**

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Name of the Course Co-ordinator : Dr.R.Sheeba**

<b>SEMESTER:II</b>	<b>ALLIED II BUSINESS ECONOMICS</b>	<b>Code : U17CM1Y2</b>
<b>Credits :4</b>		<b>Hours per Week :5</b>

### Course Outcomes

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Explain the concepts of economic system, central problems and resource allocation.	K2	I
2	Demonstrate knowledge of the laws of supply and demand and apply the laws to analyze responses of markets.	K2	II
3	Analyze and determine the price elasticity of demand.	K4	III
4	Summarize an understanding of indifference curve analysis.	K2	IV
5	Analyze the cost concepts and the cost of production in the short and long period.	K4	IV
6	Appraise the effects of government policy measures on the trade cycle and price index.	K5	V

### Unit I Introduction to Business Economics

(15Hours)

- 1.0 Definitions
- 1.1 The economic system
- 1.2 Central problems of an economy
- 1.3 Central problems and the price mechanism
- 1.4 Resource allocation in Capitalist, Socialist and Mixed Economy.

### Unit II Demand and Supply Analysis

(15Hours)

- 2.0 Demand
- 2.1 Law of Demand
- 2.2 Demand Curve
- 2.3 Elasticity of demand
- 2.4 Measurement and types
- 2.5 The slope of a demand curve and the elasticity
- 2.6 Factors governing price elasticity of demand
- 2.7 Law of supply and supply schedules
- 2.8 Supply curve

- 2.9 Determinants of supply
- 2.10 Measurement of Elasticity of Supply

**Unit III Indifference Curve Analysis (15Hours)**

- 3.0 The Indifference curve analysis of demand
- 3.1 Indifference schedule
- 3.2 The Principle of Diminishing Marginal Rate of Substitution
- 3.3 Properties of Indifference Curves
- 3.4 Consumer's equilibrium in Indifference Analysis.

**Unit IV Cost Analysis (15Hours)**

- 4.0 Cost analysis
- 4.1 Cost concepts and classification
- 4.2 Cost of production in the short and long period
- 4.3 Market in economic analysis
- 4.4 Classifications of markets and price determination.
  - 4.4.1 Perfect Competition
  - 4.4.2 Imperfect Competition
  - 4.4.3 Monopoly
  - 4.4.4 Duopoly
  - 4.4.5 Oligopoly
  - 4.4.6 Monopolistic Competition
  - 4.4.7 Monopsony

**Unit V National Income and Trade Cycle (15Hours)**

- 5.0 Trade cycle
- 5.1 Phases or stages of a Trade Cycle
- 5.2 National income
  - 5.2.1 GDP
  - 5.2.2 GNP
  - 5.2.3 Wholesale Price Index
  - 5.2.4 Inflation
- 5.3 Estimation of national income as Net aggregate output
- 5.4 National Income as aggregate value of final products
- 5.5 Real and money national income

## Unit VI - Topics for Self Study

Sl.No	Topics	Web Links
1	Government Deficiencies	<a href="https://www.econlib.org/library/Topics/College/governmentbudgetdeficitsdebt.html">https://www.econlib.org/library/Topics/College/governmentbudgetdeficitsdebt.html</a>
2	Rent seeking and Public Choice	<a href="https://www.econlib.org/library/Topics/College/governmentfailures.html">https://www.econlib.org/library/Topics/College/governmentfailures.html</a>
3	Market Failures, Public Goods, and Externalities	<a href="https://www.econlib.org/library/Topics/College/marketfailures.html">https://www.econlib.org/library/Topics/College/marketfailures.html</a>
4	Property Rights	<a href="https://www.econlib.org/library/Topics/College/propertyrights.html">https://www.econlib.org/library/Topics/College/propertyrights.html</a>

### Text Book

1. K P M Sundharam and E N Sundharam -Business Economics, Sultan Chand (2017), New Delhi

### References

1. Dr. H.L. Ahuja, Business Economics – Microeconomic Analysis, S. Chand Publishers(2019 edition).
2. Dr. S. Sankaran, Business Economics, MarghamPublications(2012 edition).
3. Dr. D. Joseph Anbarasu&S.Sriram- Business Mathematics, Learn Tech Press, Chennai.
4. Dr. Vittal P.R – Business Mathematics.

### Web Links

1. [https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period.Gross%20Domestic%20Product,G%2B\(X%E2%88%92M\)](https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period.Gross%20Domestic%20Product,G%2B(X%E2%88%92M))
2. [https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20\(GNP\)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.](https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20(GNP)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.)
3. <https://www.financialexpress.com/what-is/wholesale-price-index-wpi-meaning/1627729/>
4. <https://www.yourarticlelibrary.com/notes/national-income-definition-concepts-and-methods-of-measuring-national-income/30801>

5. <https://www.toppr.com/guides/fundamentals-of-economics-and-management/national-income/concept-of-national-income/>
6. <https://www.economicdiscussion.net/national-income/notes-national-income/study-notes-on-national-income-with-diagram/11310>

### Specific Learning Outcomes(SLO)

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Introduction to Business Economics</b>			
1 1.0	Definition of Business Economics	<ul style="list-style-type: none"> <li>• Definition of Business Economics</li> </ul>	<b>K1</b>
1.1	The Economic system	<ul style="list-style-type: none"> <li>• Recall the tenets of economic system</li> </ul>	<b>K1</b>
1.2	Central Problems of an Economy	<ul style="list-style-type: none"> <li>• Identify the central problems of an economy</li> </ul>	<b>K2</b>
1.3	Central Problems and Price Mechanism	<ul style="list-style-type: none"> <li>• Explain the central problems and price mechanism.</li> </ul>	<b>K2</b>
1.4	Resource allocation in Capitalist, Socialist and Mixed economy	<ul style="list-style-type: none"> <li>• Describe resource allocation in Capitalist, Socialist and Mixed economy</li> </ul>	<b>K2</b>
<b>Unit II Demand and Supply Analysis</b>			
2.	Define demand and Law of demand	<ul style="list-style-type: none"> <li>• Define law of demand</li> <li>• Explain the law of demand with the help of a demand schedule.</li> <li>• Outline the exceptions to the law of demand.</li> </ul>	<b>K2</b>
2.1	Demand curve	<ul style="list-style-type: none"> <li>• State the reason for a shift in demand curve</li> </ul>	<b>K1</b>
2.2	Elasticity of demand	<ul style="list-style-type: none"> <li>• What is the meaning for elasticity of demand?</li> <li>• Explain the factors affecting elasticity of demand.</li> </ul>	<b>K2</b>
2.3	Measurement of Elasticity of demand	<ul style="list-style-type: none"> <li>• Classify the methods of measuring elasticity of demand.</li> </ul>	<b>K2</b>
2.4	The slope of a demand curve and the elasticity	<ul style="list-style-type: none"> <li>• Describe the slope of a demand curve and the elasticity.</li> </ul>	<b>K2</b>
2.5	Factors governing price elasticity of demand	<ul style="list-style-type: none"> <li>• Illustrate the degrees of Price elasticity of demand.</li> <li>• Demonstrate the importance of price elasticity of demand.</li> </ul>	<b>K2</b>
2.6	Law of supply and supply schedule	<ul style="list-style-type: none"> <li>• Define the Law of supply</li> <li>• Explain the supply schedule</li> </ul>	<b>K2</b>
2.7	Supply curve	<ul style="list-style-type: none"> <li>• Describe a supply curve</li> </ul>	<b>K2</b>

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
2.9	Measurement of Elasticity of Supply	<ul style="list-style-type: none"> <li>Identify the measurement of elasticity of supply</li> </ul>	K2
<b>Unit III Indifference Curve Analysis</b>			
3.0	The Indifference curve analysis of demand	<ul style="list-style-type: none"> <li>Explain the Indifference curve analysis of demand</li> </ul>	K2
3.1	Indifference schedule	<ul style="list-style-type: none"> <li>Infer why an indifference curve to the right shows higher utility level.</li> </ul>	K2
3.2	The Principle of Diminishing Marginal Rate of Substitution	<ul style="list-style-type: none"> <li>Examine the Principle of Diminishing Marginal Rate of Substitution with the help of an example.</li> </ul>	K4
3.3	Properties of Indifference curve	<ul style="list-style-type: none"> <li>Describe the properties of indifference curve</li> </ul>	K2
3.4	Consumer's equilibrium in indifference analysis	<ul style="list-style-type: none"> <li>Demonstrate where the consumer reaches equilibrium on indifference curve analysis.</li> </ul>	K3
<b>Unit IV Cost Analysis</b>			
4.0	Cost analysis, cost concepts and classifications	<ul style="list-style-type: none"> <li>Define cost analysis and cost concepts.</li> <li>What is sunk cost?</li> <li>Classify the different costs.</li> <li>State the relationship between AC and MC</li> <li>Distinguish between Fixed and Variable costs.</li> </ul>	K4
4.1	Cost of production in the short period and long period	<ul style="list-style-type: none"> <li>Examine the relationship between AR and MR curves under various price conditions.</li> <li>Analyse the short run cost curve with suitable diagram.</li> </ul>	K4
4.3	Market in economic analysis	<ul style="list-style-type: none"> <li>Describe the role of markets in the economic analysis</li> </ul>	K2
4.4	Classification of markets and price determination	<ul style="list-style-type: none"> <li>Classify the different types of markets.</li> </ul>	K4
4.4.1	Perfect Competition	<ul style="list-style-type: none"> <li>Describe the features of perfect competition</li> <li>Illustrate Price and output determination under perfect competition.</li> </ul>	K3
4.4.2	Imperfect Competition	<ul style="list-style-type: none"> <li>Sketch the features of imperfect competition</li> </ul>	K3
4.4.3	Monopoly	<ul style="list-style-type: none"> <li>State the features of monopoly market</li> <li>Demonstrate Price and output determination under monopoly competition</li> </ul>	K2
4.4.4	Duopoly	<ul style="list-style-type: none"> <li>Discuss the features of Duopoly</li> </ul>	K3
4.4.5	Oligopoly	<ul style="list-style-type: none"> <li>Sketch the features of oligopoly</li> </ul>	K3



Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
4.4.7	Monopsony	<ul style="list-style-type: none"> <li>Explain the features of Monopsony</li> </ul>	K1
<b>Unit V National Income and Trade Cycle</b>			
5.0	Meaning of trade cycle, Phases or stages of trade cycle	<ul style="list-style-type: none"> <li>Determine the phases or stages of trade cycle</li> </ul>	K5
5.2	National income	<ul style="list-style-type: none"> <li>Describe concepts of National income</li> </ul>	K2
5.2.1	GDP	<ul style="list-style-type: none"> <li>State the function of GDP</li> </ul>	K3
5.2.2	GNP	<ul style="list-style-type: none"> <li>List the function of GNP</li> </ul>	K4
5.2.3	Wholesale Price Index	<ul style="list-style-type: none"> <li>Describe the role of Wholesale Price Index</li> </ul>	K3
5.2.4	Inflation	<ul style="list-style-type: none"> <li>What is inflation?</li> </ul>	K1
5.3	Estimation of national income as Net Aggregate output	<ul style="list-style-type: none"> <li>Describe the estimation of national income as Net Aggregate output</li> </ul>	K2
5.4	National Income as aggregate value of final products	<ul style="list-style-type: none"> <li>Explain National Income as aggregate value of final products</li> </ul>	K2
5.5	Real and money national income	<ul style="list-style-type: none"> <li>Explain Real and money national income</li> </ul>	K2

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	H	H	-	L	M	H	M	H	M	M	M
<b>CO2</b>	H	H	H	M	-	L	M	H	M	H	M	M	M
<b>CO3</b>	H	H	H	M	-	L	M	H	M	H	M	M	H
<b>CO4</b>	H	H	H	M	-	L	M	H	M	H	M	M	M
<b>CO5</b>	H	H	H	M	-	L	M	H	M	H	M	H	H
<b>CO6</b>	H	H	H	H	-	M	H	H	H	H	H	H	H

### **Course Assessment Methods**

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-Coordinator – Ms. A. Hemalatha**

<b>Semester II</b>	<b>CORE II</b>	<b>Code : U17CM202</b>
<b>Credits : 5</b>	<b>FINANCIAL ACCOUNTING II</b>	<b>Hours per Week : 6</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Calculate the amount of profit or loss earned through consignment.	<b>K4</b>	<b>I</b>
<b>2</b>	Categorize the techniques to record the transactions related to joint venture, under various methods.	<b>K4</b>	<b>II</b>
<b>3</b>	Assess the results of branch accounts	<b>K5</b>	<b>III</b>
<b>4</b>	Develop the skills to enter the hire purchase transactions and to find out the profit earned under different methods	<b>K6</b>	<b>IV</b>
<b>5</b>	Analyse the amount spent as joint expenses and learn to apportion it to various departments.	<b>K4</b>	<b>V</b>
<b>6</b>	Assess the business results of various departments under various methods	<b>K5</b>	<b>V</b>

### Unit I Consignment

(15Hours)

- 1.1 Concept of Consignment
- 1.2 Ordinary Commission and Delcredere Commission
- 1.3 Valuation of unsold stock in the hands of consignee
- 1.4 Preparation of account sales
- 1.5 Treatment of abnormal loss
- 1.6 Treatment of normal loss
- 1.7 Accounting treatment in the books of consignor
- 1.8 Accounting treatment in the books of consignee.

### Unit II Joint Venture (18Hours)

- 2.1 Concept of Joint Venture
- 2.2 Difference between consignment and Joint Venture
- 2.3 Methods of recording Joint Venture transactions
  - 2.3.1 Recording the transactions in a separate set of books
  - 2.3.2 Recording the transactions in the books of only one co-venturer
  - 2.3.3 Recording the transaction in the books of all the co-venturers.

**Unit III Branch Accounts****(21 Hours)**

- 3.1 Types of Branch Accounts
  - 3.1.1 Dependent branch
    - 3.1.1.1 Debtors Method
    - 3.1.1.2 Stock and Debtors Method
    - 3.1.1.3 Final accounts Method
    - 3.1.1.4 Wholesale branch Method
  - 3.1.2 Independent branch.
    - 3.1.2.1 Separate Final Accounts Methods

**Unit IV Hire Purchase****(18 Hours)**

- 4.1 Recording in the books Hire Vendor & Hire Purchaser (including Default and Repossession).
- 4.2 Methods of Recording
  - 4.2.1 Full cash price Method
  - 4.2.2 Actual price Method
  - 4.2.3 Interest suspense Method
  - 4.2.4 Debtors Method
  - 4.2.5 Stock & Debtors Method

**Unit V Departmental Accounts****(18Hours)**

- 5.1 Treatment and Apportionment of Joint expenses
- 5.2 Treatment of Inter departmental transfers
- 5.3 Preparation of Departmental Trading and Profit and Loss Account
- 5.4 General Profit and Loss Account

**Unit VI - Topics for Self Study**

<b>Sl. No</b>	<b>Topics</b>	<b>Web Links</b>
1.	Collaborative accounting	<a href="https://blog.caseware.co.uk/blog/how-can-collaborative-accounting-benefit-your-firm">https://blog.caseware.co.uk/blog/how-can-collaborative-accounting-benefit-your-firm</a>
2.	Human Resource Accounting	<a href="https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403">https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403</a>
3.	Block chain Technology in Accounting	<a href="https://www.botkeeper.com/blog/breaking-down-blockchain-for-accountants-in-2020-and-beyond">https://www.botkeeper.com/blog/breaking-down-blockchain-for-accountants-in-2020-and-beyond</a>
4.	Stewardship Accounting	<a href="https://bizfluent.com/info-8585592-stewardship-function-accounting.html">https://bizfluent.com/info-8585592-stewardship-function-accounting.html</a>

## Text Book

1. T.S. Reddy & Dr. A. Murthy , Financial Accounting (Volume 1), Margham publication, Second Revised Edition, Reprint 2016,

## References

1. Gupta R.L., Radhaswamy M. - Advanced Accountancy, Volume I, 2018, 2005 Sultan & Sons, New Delhi
2. R.L. Gupta & V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005 Sultan & Sons, New Delhi
3. N Vinayagam& B. Charumathi - Financial Accounting, Second revised edition-2008 S. Chand & Company Ltd, New Delhi
4. R S N Pillai, S Uma Devi & Bagavathi - Fundamental of Advanced Accounting Vol-I, 5/e 2008 S. Chand & Company Ltd, New Delhi

## Web Links

1. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf)
2. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper2-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf)

## Theory 20% (Section A & B), Problems 80% (Section C & D)

## Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Consignment</b>			
1.1	Concept of Consignment	<ul style="list-style-type: none"><li>• Differentiate Trading and Consignment</li></ul>	<b>K4</b>
1.2	Ordinary Commission and Delcredere Commission	<ul style="list-style-type: none"><li>• Establish the amount of commissions</li></ul>	<b>K4</b>
1.3	Valuation of unsold stock in the hands of consignee	<ul style="list-style-type: none"><li>• Analyse the various expenses</li><li>• Calculate the value of closing stock</li></ul>	<b>K4</b>
1.4	Preparation of account sales	<ul style="list-style-type: none"><li>• Illustrate account sales to be sent to the consignor</li></ul>	<b>K2</b>
1.5	Treatment of abnormal loss	<ul style="list-style-type: none"><li>• Calculate the amount of abnormal loss suffered</li></ul>	<b>K4</b>

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
1.6	Treatment of normal loss	<ul style="list-style-type: none"> <li>Calculate the amount of normal loss in Consignment</li> </ul>	K4
1.7	Accounting treatment in the books of consignor	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned through consignment by Recording the consignment transactions in the books of consignor</li> </ul>	K4
1.8	Accounting treatment in the books of consignee.	<ul style="list-style-type: none"> <li>Calculate the amount of profit earned through consignment by Recording the consignment transactions in the books of consignee</li> </ul>	K4
<b>Unit II Joint Venture</b>			
2.1	Concept of joint venture	<ul style="list-style-type: none"> <li>Explain joint venture</li> <li>Describe the parties involved in joint venture</li> </ul>	K2
2.2	Difference between consignment and Joint venture	<ul style="list-style-type: none"> <li>Differentiate between Consignment and joint venture</li> </ul>	K4
2.3	Methods of recording Joint Venture transactions	<ul style="list-style-type: none"> <li>Apply the various methods used to record the joint venture transactions</li> </ul>	K3
2.3.1	Recording the transactions in a separate set of books	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, under separate set of books used.</li> </ul>	K4
2.3.2	Recording the transactions in the books of only one co-venturer	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, when transactions are recorded by only one co-venturer.</li> </ul>	K4
2.3.3	Recording the transaction in the books of all the co-venturers.	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers.</li> </ul>	K4
<b>Unit III Branch Accounts</b>			
3.1	Types of Branch Accounts	<ul style="list-style-type: none"> <li>State the various methods used in branch accounts</li> </ul>	K1
3.1.1	Dependent branch	<ul style="list-style-type: none"> <li>Describe the conceptual frame work of dependent branch</li> </ul>	K2
3.1.1.1	Debtors Method	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned by branch, under debtors' method.</li> </ul>	K4
3.1.1.2	Stock and Debtors Method	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss by branch, when stock and debtors' method.</li> </ul>	K4
3.1.1.3	Final accounts Method	<ul style="list-style-type: none"> <li>Assess the amount of profit or loss, under final accounts method.</li> </ul>	K5
3.1.1.4	Wholesale branch Method	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, under wholesale branch method.</li> </ul>	K4
3.1.2	Independent branch.	<ul style="list-style-type: none"> <li>Explain the conceptual frame work of independent branch</li> </ul>	K2

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.1.2.1	Separate Final Accounts Methods	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss, under separate final accounts method.</li> </ul>	K4
<b>Unit IV Hire Purchase</b>			
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	<ul style="list-style-type: none"> <li>Recognize the features of hire purchase system</li> <li>Calculate the amount interest under different methods</li> </ul>	K4
4.2	Methods of Recording	<ul style="list-style-type: none"> <li>Analyse the various methods followed in hire purchase system</li> </ul>	K4
4.2.1	Full cash price Method	<ul style="list-style-type: none"> <li>Record the hire purchase transactions under full cash price method</li> </ul>	K1
4.2.2	Actual price Method	<ul style="list-style-type: none"> <li>Illustrate the hire purchase transactions under actual cash price method</li> </ul>	K2
4.2.3	Interest suspense Method	<ul style="list-style-type: none"> <li>Prepare the accounts under interest suspense method</li> </ul>	K6
4.2.4	Debtors Method	<ul style="list-style-type: none"> <li>Compile the hire purchase transactions under debtors method</li> </ul>	K6
4.2.5	Stock & Debtors Method	<ul style="list-style-type: none"> <li>Prepare the accounts under stock and debtors method</li> </ul>	K6
<b>Unit V Departmental Accounts</b>			
5.1	Treatment and Apportionment of Joint expenses	<ul style="list-style-type: none"> <li>Quantify the amount of joint expenses to relevant departments</li> </ul>	K4
5.2	Treatment of Inter departmental transfers	<ul style="list-style-type: none"> <li>Calculate the result of departments</li> </ul>	K4
5.3	Preparation of Departmental Trading and Profit and Loss Account	<ul style="list-style-type: none"> <li>Assess the result under departmental trading and profit and loss account</li> </ul>	K5
5.4	General Profit and Loss Account	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss under general profit and loss account</li> </ul>	K4

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	H	-	H	H	-	-	H	-	H	H	-
CO2	H	H	H	M	-	-	H	-	-	-	-	-	H
CO3	-	H	-	H	M	-	-	M	-	H	M	H	H
CO4	-	-	H	-	-	H	M	H	H	H	-	-	-
CO5	H	-	-	-	H	-	H	-	M	-	H	-	H
CO6	M	H	M	-	-	M	-	H	-	M	-	M	M

### Course Assessment Methods

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

Course Co-Coordinator – Dr. K. Sujithra



<b>Semester –II</b>	<b>ALLIED III COMPANY LAW</b>	<b>Code : U17CM2Y3</b>
<b>Credits : 4</b>		<b>Hours per Week :5</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Explain the various provisions relating to Companies Act 2013	<b>K2</b>	<b>I</b>
<b>2</b>	Identify the various types of companies and their features	<b>K2</b>	<b>I</b>
<b>3</b>	Demonstrate the principal documents used in the formation of a company.	<b>K3</b>	<b>II</b>
<b>4</b>	Appraise the provisions relating to the meetings and resolutions in the company.	<b>K5</b>	<b>III</b>
<b>5</b>	Relate the provisions of Companies Act with the appointment and removal of directors.	<b>K4</b>	<b>IV</b>
<b>6</b>	Analyse the various modes of winding up of a company.	<b>K4</b>	<b>V</b>

### Unit I Company and its Formation

**(15Hours)**

- 1.1. Introduction to company
  - 1.1.1. Company Definitions
  - 1.1.2 Characteristics
  - 1.1.3 Types of companies and their features including new companies as per Companies Act 2013.
- 1.2. Formation of a Company
  - 1.2.1 Stages in the formation of a Company
  - 1.2.2 Promoters and their legal position
- 1.3. Lifting up of corporate veil

### Unit II Principal Documents

**(15Hours)**

- 2.1. Memorandum of association
  - 2.1.1 Contents
  - 2.1.2 Alteration of memorandum
  - 2.1.3 Doctrine of Ultra vires
- 2.2. Articles of Association
  - 2.2.1 Contents
  - 2.2.2 Alteration of Articles of association

- 2.2.3 Doctrine of Constructive notice
- 2.2.4 Doctrine of Indoor management
- 2.3. Prospectus
  - 2.3.1 Contents
  - 2.3.2 Types of prospectus
  - 2.3.3 Legal requirements of a prospectus
  - 2.3.4 Liability for misstatement in prospectus

**Unit III Company Management**

**(15Hours)**

- 3.1. Key Managerial Personnel
- 3.2. Types of directors and their appointments
  - 3.2.1 Resident directors
  - 3.2.2 Independent directors
  - 3.2.3 Small shareholders directors-
  - 3.2.4 Women directors
  - 3.2.5 Additional directors
  - 3.2.6 Alternate directors
  - 3.2.7 Nominee directors
- 3.3. Legal position of directors
- 3.4. Powers, Duties and Liabilities of directors
- 3.5. Register of directors
- 3.6. Remuneration of directors
- 3.7. Removal of directors

**Unit IV Company Meetings**

**(15Hours)**

- 4.1. Meetings
  - 4.1.1 Definitions
  - 4.1.2 General meetings of shareholders
    - 4.1.2.1 Statutory meetings
    - 4.1.2.2 Annual general meetings
    - 4.1.2.3 Extraordinary meetings
    - 4.1.2.4 Class meetings
- 4.2. Quorum for meeting
- 4.3. Proxy
- 4.4. Resolution
  - 4.4.1 Types of resolutions
    - 4.4.1.1 Ordinary resolutions
    - 4.4.1.2 Special resolution
    - 4.4.1.3 Resolution requiring special notice
- 4.5. Minutes

**Unit V Winding Up****(15Hours)**

- 5.1. Winding up
  - 5.1.1 Dissolution of a company
  - 5.1.2 Modes of Winding up
    - 5.1.2.1 Winding up by the court
    - 5.1.2.2 Voluntary winding up
  - 5.1.3 General provisions relating to winding up
- 5.2. Insolvency and Bankruptcy Code, 2016

**Unit VI - topics for self study**

S.No.	Topics	Web Links
1	Registration of charges	<a href="https://resource.cdn.icai.org/55858bos45243cp10.pdf">https://resource.cdn.icai.org/55858bos45243cp10.pdf</a>
2	Declaration and payment of dividend	<a href="https://resource.cdn.icai.org/55858bos45243cp10.pdf">https://resource.cdn.icai.org/55858bos45243cp10.pdf</a>
3	Accounts of companies	<a href="https://resource.cdn.icai.org/55857bos45243cp9.pdf">https://resource.cdn.icai.org/55857bos45243cp9.pdf</a>
4	Company Audit and auditors	<a href="https://resource.cdn.icai.org/55858bos45243cp10.pdf">https://resource.cdn.icai.org/55858bos45243cp10.pdf</a>

**Text Book**

1. N.D. Kapoor, Elements of Company Law, 30<sup>th</sup> Edition, Sultan Chand and Sons, New Delhi, 2016

**References**

1. L.C.B Gower, Principles of modern Company Law; Stevens and Sons Ltd., London
2. Avtar Singh, Company Law, 16<sup>th</sup> Edition, Eastern Book Company, Lucknow, 2015
3. Dr. S.C. Tripathi, New Company Law, 2<sup>nd</sup> Edition, Central Law Publications, 2019

**Web Links**

1. <https://freebcomnotes.blogspot.com/2016/06/formation-of-company.html>
2. [http://www.legalserviceindia.com/company%20law/com\\_4.htm](http://www.legalserviceindia.com/company%20law/com_4.htm)
3. <https://www.taxmann.com/blogpost/2000000260/winding-up-of-a-company.aspx>

## Specific Learning Outcomes (SLO)

Unit	Contents of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Company and its Formation</b>			
1.1.0	1.1.1 Company Definitions	<ul style="list-style-type: none"> <li>Define the term Company</li> </ul>	<b>K1</b>
	1.1.2 Characteristics	<ul style="list-style-type: none"> <li>Explain the Characteristics of Company</li> </ul>	<b>K2</b>
	1.1.3 Types of companies and their features including new companies as per companies Act 2013.	<ul style="list-style-type: none"> <li>Discuss the various types of companies and their features.</li> </ul>	<b>K2</b>
1.2.0	1.2.1 Stages in the formation of a company	<ul style="list-style-type: none"> <li>Recall the various stages involved in the formation of a company.</li> </ul>	<b>K1</b>
	1.2.2 Promoters and their legal position	<ul style="list-style-type: none"> <li>List the role of promoters and their legal position</li> </ul>	<b>K4</b>
1.3.0	Lifting up of corporate veil	<ul style="list-style-type: none"> <li>Summarize the circumstances under which corporate veil is lifted.</li> </ul>	<b>K2</b>
<b>Unit II Principal Documents</b>			
2.1.0	2.1.1 Memorandum of association and Its Contents	<ul style="list-style-type: none"> <li>Describe the memorandum of association and its content.</li> </ul>	<b>K2</b>
	2.1.2 Alteration of memorandum	<ul style="list-style-type: none"> <li>State the provisions relating to alteration of memorandum of association</li> </ul>	<b>K1</b>
	2.1.3 Doctrine of ultra vires	<ul style="list-style-type: none"> <li>Recall the concept of the Doctrine of Ultra vires</li> </ul>	<b>K1</b>
2.2.0	2.2.1 Articles of association and its Contents	<ul style="list-style-type: none"> <li>Explain articles of association and Its contents</li> </ul>	<b>K2</b>
	2.2.2 Alteration of Articles of association	<ul style="list-style-type: none"> <li>Describe the provisions relating to alteration of articles of association</li> </ul>	<b>K2</b>
	2.2.3 Doctrine of Constructive notice	<ul style="list-style-type: none"> <li>Underline the concept of Doctrine of Constructive notice</li> </ul>	<b>K1</b>
	2.2.4 Doctrine of Indoor management	<ul style="list-style-type: none"> <li>Tell the meaning of Doctrine of Indoor management and Its exceptions</li> </ul>	<b>K1</b>
2.3.0	2.3.1 Prospectus and its contents	<ul style="list-style-type: none"> <li>Identify the contents of prospectus</li> </ul>	<b>K2</b>
	2.3.2 Types of prospectus	<ul style="list-style-type: none"> <li>Classify the types of prospectus</li> </ul>	<b>K2</b>
	2.3.3 Legal requirements of a prospectus	<ul style="list-style-type: none"> <li>Demonstrate the legal requirements of a prospectus</li> </ul>	<b>K3</b>
	2.3.4 Liability for misstatement in prospectus	<ul style="list-style-type: none"> <li>Explain the liability for misstatement in prospectus</li> </ul>	<b>K2</b>
<b>Unit III Company Management</b>			
3.1.0	Key Managerial Personnel	<ul style="list-style-type: none"> <li>List the various Key Managerial Personnel.</li> </ul>	<b>K1</b>

Unit	Contents of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.2.0	Types of directors and their appointments 3.2.1 Resident directors 3.2.2 Independent directors 3.2.3 Small shareholders directors 3.2.4 Women directors 3.2.5 Additional directors 3.2.6 Alternate directors 3.2.7 Nominee directors	<ul style="list-style-type: none"> <li>Classify the different types of directors</li> <li>Discuss the rules relating to appointment of directors.</li> </ul>	K2
3.3.0	Legal position of directors	<ul style="list-style-type: none"> <li>Summarise the legal position of directors</li> </ul>	K2
3.4.0	Powers, Duties and Liabilities of directors	<ul style="list-style-type: none"> <li>Describe the powers , Duties and Liabilities of directors</li> </ul>	K2
3.5.0	Register of directors	<ul style="list-style-type: none"> <li>Demonstrate the provisions relating to registration of directors</li> </ul>	K3
3.6.0	Remuneration of directors	<ul style="list-style-type: none"> <li>Explain the provisions relating to remuneration of directors</li> </ul>	K2
3.7.0	Removal of directors	<ul style="list-style-type: none"> <li>Appraise the procedure for remove a director from the company</li> </ul>	K5
<b>Unit IV Company Meetings</b>			
4.1.0	4.1.1 Meeting Definition	<ul style="list-style-type: none"> <li>Define the term meeting</li> </ul>	K1
	4.1.2 General meetings of the shareholders 4.1.2.1 Statutory meeting 4.1.2.2 Annual General meeting 4.1.2.3 Extraordinary meeting 4.1.2.4 Class meeting	<ul style="list-style-type: none"> <li>Classify the various kinds of shareholders meeting</li> <li>Examine the legal procedures relating to various meetings</li> </ul>	K4
4.2.0	Quorum for meeting	<ul style="list-style-type: none"> <li>State the meaning of quorum</li> <li>Recall the provisions relating to quorum of general meetings and Board meetings</li> </ul>	K1
4.3.0	Proxy	<ul style="list-style-type: none"> <li>Explain the concept of proxy</li> </ul>	K2
4.4.0	Resolution 4.4.1 Types of resolutions 4.4.1.1 Ordinary resolution 4.4.1.2 Special resolution 4.4.1.3 Resolution requiring special notice	<ul style="list-style-type: none"> <li>Define resolution</li> <li>Describe types of resolution</li> </ul>	K2
4.5.0	Minutes	<ul style="list-style-type: none"> <li>Recall the meaning of minutes</li> <li>Underline the provisions relating to minutes of the board meeting</li> </ul>	K1

Unit	Contents of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit V WINDING UP</b>			
5.1.0	Winding up 5.1.1 Dissolution of Company 5.1.2 Modes of winding up 5.1.2.1 Winding up by court 5.1.2.2 Voluntary winding up 5.1.3 General provisions relating to winding up	<ul style="list-style-type: none"> <li>Define the term winding up</li> <li>Recall various modes of winding up of a company</li> <li>Analyse the consequences of winding up by the court</li> <li>Memorize the provisions relating to winding up</li> </ul>	<b>K4</b>
5.2.0	Insolvency and Bankruptcy Code, 2016	<ul style="list-style-type: none"> <li>Discuss the provisions of Insolvency and Bankruptcy Code 2016</li> </ul>	<b>K2</b>

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	H	-	H	-	H	-	H	H	-	H	M
<b>CO2</b>	H	-	M	H	H	-	H	-	-	M	-	-	H
<b>CO3</b>	H	H	-	-	H	-	-	H	-	-	H	-	M
<b>CO4</b>	H	-	H	M	M	-	H	-	M	H	M	-	-
<b>CO5</b>	H	M	M	-	M	-	M	-	-	M	-	H	-
<b>CO6</b>	H	-	H	-	H	-	H	-	H	H	-	-	H

### Course Assessment Methods

<b>Direct</b>
1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-Coordinator – Dr. M. David Christopher**

<b>Semester II</b>	<b>ALLIED – IV BUSINESS STATISTICS</b>	<b>Code : U17CM2Y4</b>
<b>Credits : 4</b>		<b>Hours per Week : 5</b>

### Course Outcomes

On completion of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Interpret the key terminology, concepts, tools and techniques used in Business Statistics.	K6	I
2	Calculate and interpret measures of central tendency and dispersion for quantitative variables.	K4	II
3	Evaluate and interpret the correlation between two variables.	K6	III
4.	Assess regression for a set of data.	K6	III
5	Appraise the changes in variables using Index numbers.	K6	IV
6	Calculate test statistics for testing hypothesis of population mean.	K4	V

### Unit I Introduction to the Study Of Statistics (12 Hrs)

- 1.1 Statistics
  - 1.1.1. Meaning
  - 1.1.2. Definition
  - 1.1.3. Merits and Demerits
- 1.2 Sampling
  - 1.2.1. Introduction
  - 1.2.2. Methods of sampling
- 1.3 Collection of Data
- 1.4 Tabulation of Data
- 1.5 Representation of Data
  - 1.5.1 Diagrammatic Representation
  - 1.5.2 Graphic representation
- 1.6 Measures Central Tendency
  - 1.6.1 Arithmetic Mean
    - 1.6.1.1 Direct method
    - 1.6.1.2 Short-cut method
    - 1.6.1.3 Step Deviation method
  - 1.6.2 Geometric Mean
  - 1.6.3 Harmonic Mean

- 1.6.4 Corrected Mean
- 1.6.5 Combined Mean
- 1.7 Positional averages
  - 1.7.1 Median
  - 1.7.2 Quartiles
  - 1.7.3 Deciles
  - 1.7.4 Percentiles
- 1.8 Mode

**Unit – II Measures of Dispersion**

**(18Hrs)**

- 2.1 Range
- 2.2 Quartile Deviation
- 2.3 Mean Deviation
- 2.4 Standard Deviation
  - 2.4.1 Actual mean method
  - 2.4.2 Assumed mean method
  - 2.4.3 Combined standard deviation
  - 2.4.4 Corrected standard deviation
- 2.5 Coefficient of Variation
- 2.6 Comparison of Measures of Dispersion
- 2.7 Lorenz Curve

**Unit – III Correlation and Regression**

**(15Hrs)**

- 3.1 Correlation
  - 3.1.1 Definition
  - 3.1.2 Karl Pearson's Correlation
  - 3.1.3 Spearman Rank Correlation
  - 3.1.4 Concurrent Deviation
- 3.2 Regression
  - 3.2.1 Definition
  - 3.2.2 Regression Equation
  - 3.2.3 Linear Regression
  - 3.2.4 Difference between Regression and Correlation

**Unit – IV Analysis of Time Series and Index Numbers**

**(15Hrs)**

- 4.1 Elements of Time Series
  - 4.1.1 Secular Trend
    - 4.1.1.1 Graphic Method
    - 4.1.1.2 Method of Semi-Averages
    - 4.1.1.3 Method of Moving Averages
    - 4.1.1.4 Method of Least Squares



- 4.1.2 Seasonal Fluctuations
  - 4.1.2.1 Method of Simple Averages
  - 4.1.2.2 Method of Moving Averages
  - 4.1.2.3 Ratio to trend Method
  - 4.1.2.4 Method of link Relatives
- 4.1.3 Cyclical Fluctuation
- 4.1.4 Random Fluctuation
- 4.2. Index Numbers
  - 4.2.1 Definition
  - 4.2.2 Simple Index Number
  - 4.2.3 Weighted Index Averages
    - 4.2.3.1 Laspeyre's formula
    - 4.2.3.2. Paache's formula
    - 4.2.3.3 Fisher's formula
    - 4.2.3.4 Marshal Edge-worth
    - 4.2.3.5 Bowley's formula
    - 4.2.3.6 Kelly's formula
  - 4.2.4 Mathematical test of consistency
    - 4.2.4.1 Time reversal test
    - 4.2.4.2 Factor reversal test
  - 4.2.5 Fixed Index Number
  - 4.2.6 Chain Index Number
  - 4.2.7 Cost of Living Index

**Unit – V Testing of Hypothesis**

**(15Hrs)**

- 5.1 Concepts in Testing of Hypothesis
- 5.2 Steps in testing of Hypothesis
- 5.3 Test statistics for testing hypothesis about population mean
- 5.4 Tests for difference between two population means
- 5.5 Chi-square Analysis
  - 5.5.1 Chi-square test for the Goodness of fit
  - 5.5.2 Chi-square test for the independence of variables
  - 5.5.3 Chi-square test for the equality of more than two population proportions.
- 5.6 Analysis of Variance
  - 5.6.1 Completely randomized design in a one-way ANOVA
  - 5.6.2 Randomized block design in two way ANOVA
  - 5.6.3 Factorial design
- 5.7 F-Test
  - 5.7.1 Meaning
  - 5.7.2 General steps for an F-Test

### 5.7.3 F-Test to compare Two Variances

5.7.3.1 By hand

5.7.3.2 Two-tailed F-test

5.7.3.3 Excel instructions

## Unit VI Topics for Self Study

Sl.No	Topics	Web Links
1.	Block chain Statistics	<a href="https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/">https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/</a>
2.	Augmented Data Management	<a href="https://www.analyticsinsight.net/importance-augmented-data-management-">https://www.analyticsinsight.net/importance-augmented-data-management-</a>
3.	Decision Intelligence	<a href="https://towardsdatascience.com/introduction-to-decision-intelligence-">https://towardsdatascience.com/introduction-to-decision-intelligence-</a>
4.	Data Mining	<a href="https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226">https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226</a>

### Text

1. R.S.N. Pillai and Bagavathy, Statistics-Theory & Problems, S. Chand & Sons, New Delhi, 7<sup>th</sup> Revised Edition, 2008

### References

1. David M. McEnvoy, A Guide to Business Statistics, Wiley Publishers, 1<sup>st</sup> Edition, 2018
2. Sharma J.K., Business Statistics: Problems & Solutions, Vikas Publishing House Pvt Ltd, 2014.
3. Beri, Business Statistics: A Book of Cases and Materials, Tata McGraw-Hill Education, 3<sup>rd</sup> Edition, 2010.

### Web Links

1. <http://www.brint.com><http://www.blackwellpublishing.com/essentialmedstats/004.pdf>
2. <http://www.asq.org>
3. <http://stats.bls.gov>

**Theory – 20% (Section – A), Problems – 80% (Section – B & C)**

## Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
<b>Unit I Introduction to the Study of Statistics</b>			
1.1	Statistics 1.1.1 Meaning 1.1.2 Definition 1.1.3 Merits and Demerits	<ul style="list-style-type: none"> <li>Define inferential and descriptive statistics.</li> <li>Differentiate between a quantitative and a qualitative variable.</li> <li>Explain the merits and demerits of statistics.</li> <li>Distinguish between the four different scales of measurement: nominal, ordinal, interval, and ratio</li> </ul>	K4
	1.2 Sampling 1.2.1 Introduction 1.2.2 Methods of sampling	<ul style="list-style-type: none"> <li>Explain the various sampling techniques.</li> <li>Describe the distribution of the sample mean for samples obtained from normal populations.</li> <li>Describe the distribution of the sample mean for samples obtained from a population that is not normal.</li> </ul>	K2
	1.3 Collection of Data	<ul style="list-style-type: none"> <li>Demonstrate the ability to apply fundamental concepts in exploratory data analysis.</li> <li>Distinguish between different types of data.</li> <li>Assess the methods for summarizing data set .</li> </ul>	K5
	1.4 Tabulation of Data	<ul style="list-style-type: none"> <li>Construct frequency distribution.</li> <li>Determine the class midpoints, relative frequencies, and cumulative frequencies of a frequency distribution.</li> </ul>	K6
	1.5 Representation of Data 1.5.1 Diagrammatic Representation 1.5.2 Graphic representation	<ul style="list-style-type: none"> <li>Conduct appropriate graphical and numerical descriptive statistics for different type of data.</li> <li>Construct a Histogram, a frequency polygon, an Ogive, and a Pie Chart.</li> </ul>	K6
	1.6 Measures CentralTendency 1.6.1 Arithmetic Mean 1.6.1.1 Direct method 1.6.1.2 Short-cut method 1.6.1.3 Step Deviation method 1.6.2 Geometric Mean 1.6.3 Harmonic Mean 1.6.4 Corrected Mean 1.6.5 Combined Mean	<ul style="list-style-type: none"> <li>Define mean, median and mode.</li> <li>Explain the characteristics of the mean, median and mode.</li> <li>Calculate arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean.</li> </ul>	K4
	1.7 Positional averages 1.7.1 Median 1.7.2 Quartiles 1.7.3 Deciles 1.7.4 Percentiles	<ul style="list-style-type: none"> <li>Explain the concepts of Median, Quartiles, Deciles and percentiles.</li> <li>Calculate and interpret the measures of positional averages..</li> </ul>	K4

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
<b>Unit II Measures of Dispersion</b>			
2.1	Range	<ul style="list-style-type: none"> <li>Calculate and apply measures of location and measures of dispersion in grouped and ungrouped data cases.</li> <li>Recognize range, inter-quartile range and standard deviation as measures of dispersion for a set of data.</li> </ul>	K4
2.2	Quartile Deviation	<ul style="list-style-type: none"> <li>Calculate quartile deviation from ungrouped and grouped data.</li> </ul>	K4
2.3	Mean Deviation	<ul style="list-style-type: none"> <li>Calculate the deviation of a variable.</li> </ul>	K4
2.4	Standard Deviation	<ul style="list-style-type: none"> <li>Define standard deviation.</li> <li>Calculate the standard deviation of variable under               <ul style="list-style-type: none"> <li>- Actual mean method</li> <li>- Assumed mean method</li> <li>- Combined standard deviation</li> <li>- Corrected standard deviation</li> </ul> </li> </ul>	K4
	2.4.1 Actual mean method		
	2.4.2 Assumed mean method		
	2.4.3 Combined standard deviation		
	2.4.4 Corrected standard deviation		
2.5	Coefficient of Variation	<ul style="list-style-type: none"> <li>Explain the coefficient of variation.</li> </ul>	K2
	2.6 Comparison of Measures of Dispersion	<ul style="list-style-type: none"> <li>Describe the different types of measures of dispersion</li> </ul>	K2
	2.7 Lorenz Curve	<ul style="list-style-type: none"> <li>Explain the Lorenz curve</li> </ul>	K2
<b>Unit III Correlation and Regression</b>			
3.1	Correlation	<ul style="list-style-type: none"> <li>Describe how correlation is used to identify relationships between variables.</li> <li>Determine whether the correlation is significant.</li> <li>Calculate and interpret coefficient of correlation, coefficient of determination and the standard error of the estimate.</li> </ul>	K5
	3.1.1 Definition		
	3.1.2 Karl Pearson's Correlation		
	3.1.3 Spearman Rank Correlation		
	3.1.4 Concurrent Deviation		
3.2	Regression	<ul style="list-style-type: none"> <li>Describe the relationship between two or more independent variable using a multiple regression equation.</li> <li>Determine whether a regression model is significant.</li> <li>Evaluate the simple linear regression equation for a set of data and know the basic assumptions behind regression analysis.</li> <li>Recognize some potential problems if regression analysis is used incorrectly.</li> <li>Use simple/multiple regression models to analyse the underlying relationships between the variables through hypothesis testing.</li> </ul>	K6
	3.2.1 Definition		
	3.2.2 Regression Equation		
	3.2.3 Linear Regression		
	3.2.4 Difference between Regression and Correlation		

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
<b>Unit IV Analysis of Time Series and Index Numbers</b>			
4.1	Elements of Time Series 4.1.1 Secular Trend 4.1.1.1 Graphic Method 4.1.1.2 Method of Semi-Averages 4.1.1.3 Method of Moving Averages 4.1.1.4 Method of Least Squares	<ul style="list-style-type: none"> <li>• Demonstrate advanced understanding of the concepts of time series and their application to health, climate, finance and other areas.</li> <li>• Apply ideas to real time series data and interpret outcomes of analysis.</li> <li>• Apply various techniques of time series models, including the seasonal autoregressive moving average models, regression with ARMA models.</li> </ul>	K3
	4.1.2 Seasonal Fluctuations 4.1.2.1 Method of Simple Averages 4.1.2.2 Method of Moving Averages 4.1.2.3 Ratio to trend Method 4.1.2.4 Method of link Relatives 4.1.3 Cyclical Fluctuation 4.1.4 Random Fluctuation		
4.2	Index Numbers 4.2.1 Definition 4.2.2 Simple Index Number 4.2.3 Weighted Index Averages 4.2.3.1 Laspeyre's formula 4.2.3.2 Paache's formula 4.2.3.3 Fisher's formula 4.2.3.4 Marshal Edge-worth 4.2.3.5 Bowley's formula 4.2.3.6 Kelly's formula 4.2.4 Mathematical test of consistency 4.2.4.1 Time reversal test 4.2.4.2 Factor reversal test 4.2.5 Fixed Index Number 4.2.6 Chain Index Number 4.2.7 Cost of Living Index	<ul style="list-style-type: none"> <li>• Interpret and use a range of index numbers commonly used.</li> <li>• Define an index number and explain its use.</li> <li>• Explain the basic structure of the consumer price index and perform calculations involving its use.</li> <li>• Perform calculations involving simple, composite and weighted index numbers under               <ul style="list-style-type: none"> <li>- Laspeyre's formula</li> <li>- Paache's formula</li> <li>- Fisher's formula</li> <li>- Marshal Edge-worth</li> <li>- Bowley's formula</li> <li>- Kelly's formula</li> </ul> </li> <li>• Evaluate mathematical test of consistency for the               <ul style="list-style-type: none"> <li>- Time reversal test</li> <li>- Factor reversal test</li> </ul> </li> <li>• Determine fixed index number, Chain index number and cost of living index</li> </ul>	K3  K6
<b>Unit V Testing of Hypothesis</b>			
5.1	Testing of Hypothesis 5.1.1 Concepts in Testing of Hypothesis 5.1.2 Steps in testing of Hypothesis	<ul style="list-style-type: none"> <li>• Perform hypothesis test to determine significance of regression coefficients.</li> </ul>	K3

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
	5.1.3 Test statistics for testing hypothesis about population mean	<ul style="list-style-type: none"> <li>Perform test hypothesis to find the difference between two population means involving large and small sample sizes and two population proportions.</li> </ul>	
	5.1.4 Tests for difference between two population means		
	Chi-square Analysis 5.2.1 Chi-square test for the Goodness of fit 5.2.2 Chi-square test for the Independence of variables 5.2.3 Chi-square test for the equality of more than two population Proportions.	<ul style="list-style-type: none"> <li>Analyze data by using Chi-Square test of Independence.</li> <li>Apply the chi-square tests for the Goodness-of-Fit test.</li> <li>Identify the degrees of freedom associated with each sum of squares.</li> </ul>	K3
	Analysis of Variance 5.3.1 Completely randomized design in a one-way ANOVA 5.3.2 Randomized block design in two Way ANOVA. 5.3.3 Factorial design	<ul style="list-style-type: none"> <li>Identify situations where one-way ANOVA is and is not appropriate.</li> <li>State the null and alternative hypotheses for the ANOVA test.</li> <li>Analyse and interpret the results of Bivariate and Multivariate Regression and Correlation Analysis, for forecasting and also perform ANOVA and F-test. Further, understand both the meaning and applicability of a dummy variable and the assumptions which underline a regression model. Be able to perform a multiple regression using computer software.</li> </ul>	K2  K4
	F-Test 5.4.1 Meaning 5.4.2 General steps for an F-Test 5.4.3 F-Test to compare Two Variances 5.4.3.1 By hand 5.4.3.2 Two-tailed F-test 5.4.3.3 Excel instructions	<ul style="list-style-type: none"> <li>Calculate the F-test of overall significance, your statistical software just needs to include the proper terms in the two models that it compares.</li> </ul>	K4

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	M	M	M	M	H	-	H	M
CO2	H	H	H	H	-	L	-	M	-	H	-	H	-
CO3	H	H	H	H	-	L	-	M	-	H	-	M	-
CO4	H	H	H	H	-	L	-	M	-	H	-	M	-
CO5	H	M	H	H	-	L	-	M	-	H	-	M	-
CO6	H	H	H	H	-	L	-	M	-	H	-	M	-

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation
3. End Semester Examination
Indirect
1. Course-end survey

**Course Coordinator : Dr.C. Precilla**

<b>Semester : III</b>	<b>CORE III</b>	<b>Code : U17CM303</b>
<b>Credits : 4</b>	<b>FINANCIAL ACCOUNTING-III</b>	<b>Hours per Week : 5</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Explain the basic concepts of financial accounting.	<b>K2</b>	<b>I</b>
<b>2</b>	Calculate the valuation of goodwill	<b>K4</b>	<b>I</b>
<b>3</b>	Prepare financial accounts for partnership firm in different situation of admission, retirement, and death of the partners.	<b>K6</b>	<b>II</b>
<b>4</b>	Evaluate Amalgamation, Dissolution and Insolvency of partnership firm.	<b>K5</b>	<b>III</b>
<b>5</b>	Prepare Royalty Accounts for lease and sub-lease.	<b>K6</b>	<b>IV</b>
<b>6:</b>	Analyse the accounting procedures of insurance claims and construct practical problem on loss of stock and loss of profit.	<b>K4</b>	<b>V</b>

#### Unit I Partnership Accounts

**(12Hours)**

- 1.1 Essential characteristics of partnership
- 1.2 Preparation of Final accounts with adjustments
- 1.3 Fixed and Fluctuating capital Methods
- 1.4 Method of Calculating of Goodwill.
  - 1.4.1 Average Profit Method
  - 1.4.2 Super Profit Method
  - 1.4.3 Capitalisation Method

#### Unit II Partnership Admission, Retirement and Death

**(18Hours)**

- 2.1 Treatment for Partnership Admission
- 2.2 Treatment for Partnership Retirement
- 2.3 Treatment for Death of a partner
- 2.4 Treatment of Joint life policy for Retirement and Death of a Partner

#### Unit III Amalgamation, Dissolution of Firms and Insolvency of Partners

**(15Hours)**

- 3.1 Amalgamation of partnership firm
- 3.2 Dissolution of partnership firms



- 3.3 Insolvency of partners
  - 3.3.1 Insolvency of only one partners
  - 3.3.2 Insolvency of all partners
- 3.4 Sale of a firm to a company
- 3.5 Gradual realisation of assets or piecemeal distribution.
  - 3.5.1 Maximum Loss Method
  - 3.5.2 Surplus Capital Method

**Unit IV Royalty**

**(15Hours)**

- 4.1 Concept of Royalty
- 4.2 Treatment for Lease
  - 4.2.1 Recording in the books of lessor
  - 4.2.2 Recording in the books lessee.
- 4.3 Treatment for Sublease
  - 4.3.1 Recording in the books of lessor
  - 4.3.2 Recording in the books lessee.
  - 4.3.3 Recording in the books Sub lessee

**Unit V Insurance Claims**

**(15Hours)**

- 5.1 Computation of Claim to be lodged Including Average Clause
  - 5.1.1 For Loss of Stock Policy
  - 5.1.2 For Loss of Profits Policy

**Unit VI - Topics for Self-Study**

S.No.	Topics	Web Links
1	Cloud – based Accounting Solutions	<a href="https://www.financialforce.com/resources/what-is-cloud-accounting/">https://www.financialforce.com/resources/what-is-cloud-accounting/</a>
2	Automation of Accounting Function	<a href="https://www.goodfirms.co/blog/benefits-accounting-process-automation">https://www.goodfirms.co/blog/benefits-accounting-process-automation</a>
3	Integration of Accounting with operations	<a href="https://searcherp.techtarget.com/definition/integrated-accounting-system">https://searcherp.techtarget.com/definition/integrated-accounting-system</a>
4	Outsourcing in Accounts	<a href="https://www.online-accounting-schools.org/faq/what-is-outsourced-accounting/">https://www.online-accounting-schools.org/faq/what-is-outsourced-accounting/</a>

**Text Book**

1. Jain.S.P and Narang.K.L, Advanced Accountancy, Kalyani Publications, Edition 2018, Ludhiana.

## References

1. M.C. Shukla, T.S. Grewal. S.C. Gupta Advanced Accounts 19<sup>th</sup> edition 2016. S. Chand & Co., Ltd., New Delhi.
2. R.S.N. Pillai, Bagawathi& S. Uma - Advanced Accounting (Financial Accounting) edition 2017. S .Chand& Co. Ltd., New Delhi.
3. R.L. Gupta & V.K. Gupta, Financial Accounting, edition 2017, Sultan Chand & Sons, New Delhi.
4. M. Vinayagam and V. Charumathi -financial accounting, revised edition-2018, S. Chand and Co. Ltd., New Delhi.

## Web Links

1. <https://www.icai.org/resource/38643bos28176cp3.pdf>
2. <https://resource.cdn.icai.org/38645bos28176cp5.pdf>
3. <https://resource.cdn.icai.org/38644bos28176cp4.pdf>
4. <https://www.cakart.in/blog/icwai-cma-important-notes-royalty-accounts/>

## Specific Learning Outcomes (SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
<b>Unit I Partnership Accounts</b>			
1.1	Essential characteristics of partnership	<ul style="list-style-type: none"><li>• Define partnership.</li><li>• List out the characteristics of partnership</li></ul>	<b>K1</b>
1.2	Preparation of Final accounts With adjustments	<ul style="list-style-type: none"><li>• List out the adjustments usually made in the final accounts.</li><li>• State the difference between final accounts and partnership firm.</li></ul>	<b>K1</b>
1.3	Fixed and Fluctuating capital Methods	<ul style="list-style-type: none"><li>• Illustrate methods of Fixed and fluctuating capitals.</li><li>• Distinguish Fixed capital and Fluctuating capital</li></ul>	<b>K4</b>
1.4	Methods of Calculating of Goodwill. 1.4.1 Average Profit Method 1.4.2. Super Profit Method 1.4.3.Capitalisation Method	<ul style="list-style-type: none"><li>• Explain methods of valuation of goodwill.</li><li>• Discuss the Method of Good Will.</li><li>• Define the meaning of Average profit method.</li><li>• Calculate goodwill through Average profit method</li><li>• Define super profit method.</li><li>• Calculate goodwill through super profit method</li><li>• Recall capitalisation method.</li></ul>	<b>K4</b>

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
		<ul style="list-style-type: none"> <li>Calculate goodwill through capitalisation method.</li> <li>Distinguish between super profit method and Capitalisation method</li> </ul>	<b>K3</b>
<b>Unit II Partnership Admission, Retirement and Death</b>			
2	Treatment for partnership Admission	<ul style="list-style-type: none"> <li>Definition of partnership admission.</li> <li>List out adjustments needed at the time of admission of a partner.</li> <li>Solve the problems of admission</li> </ul>	<b>K3</b>
2.1	Treatment for Partnership Retirement	<ul style="list-style-type: none"> <li>Recall meaning of partnership retirement</li> <li>List out adjustments needed at the time of retirement of a partner.</li> <li>Solve the problems in retirement</li> <li>Prepare financial accounts in partnership retirement</li> </ul>	<b>K6</b>
2.2	Treatment for Death of a partner	<ul style="list-style-type: none"> <li>List out adjustments needed at the time of Death of a partner.</li> <li>Solve the problems arising from Death of a partner.</li> </ul>	<b>K3</b>
2.3	Treatment of Joint life policy for Retirement and Death of a Partner	<ul style="list-style-type: none"> <li>State the meaning of joint life policy.</li> <li>Solve the problems of joint life policy.</li> </ul>	<b>K3</b>
<b>Unit III Amalgamation, Dissolution of Firms and Insolvency Of Partners</b>			
3.1	Amalgamation of partnership firm	<ul style="list-style-type: none"> <li>List the features of Amalgamation of firm.</li> <li>Explain the objectives for amalgamation of firms.</li> <li>Solve the problems in amalgamation of firms</li> </ul>	<b>K3</b>
3.2	Dissolution of partnership firms	<ul style="list-style-type: none"> <li>Recall the meaning of dissolution of partnership.</li> <li>What is realization account?</li> </ul>	<b>K1</b>
3.3	Insolvency of partners 3.3.1 Insolvency of only one partners 3.3.2 Insolvency of all partners	<ul style="list-style-type: none"> <li>Define Insolvency of partner</li> <li>Solve the problems of insolvency of partners</li> <li>Tell about insolvency of only one partner.</li> <li>Solve the problems of insolvency of only one partner.</li> <li>Outline the concept of Insolvency of all partner.</li> <li>Solve the problems when partners become insolvent.</li> </ul>	<b>K3</b>
3.4	Sale of a firm to a company	<ul style="list-style-type: none"> <li>Define sale of firm to a company.</li> <li>Determine the objectives of selling a firm.</li> <li>Solve problems of sale of firm.</li> </ul>	<b>K5</b>

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
3.5	Gradual realisation of assets or Piecemeal distribution. 3.5.1 Maximum Loss Method 3.5.2. Surplus Capital Method	<ul style="list-style-type: none"> <li>Tell about piece meal distribution.</li> <li>Calculate the problems under maximum loss method.</li> <li>Solve the problems under surplus capital method.</li> </ul>	<b>K3</b>
<b>Unit IV Royalty</b>			
4.1	Concept of Royalty	<ul style="list-style-type: none"> <li>Recall the meaning of royalty.</li> <li>What is short working in royalty?</li> <li>Solve the problems.</li> </ul>	<b>K1</b>
4.2	Treatment for Lease 4.2.1. Recording in the books of lessor 4.2.2. Recording in the books lessee	<ul style="list-style-type: none"> <li>Outline the meaning of treatment for lease.</li> <li>Solve the problems of treatment for lease.</li> <li>Prepare Royalty accounts by recording entries in the books of lessor</li> </ul>	<b>K6</b>
4.3	Treatment for Sublease 4.3.1. Recording in the books of lessor 4.3.2. Recording in the books lessee 4.3.3. Recording in the books Sub lessee	<ul style="list-style-type: none"> <li>Explain the treatment for sublease.</li> <li>Solve the problems of treatment for sub lease.</li> <li>Solve the problems of Recording in the books of lessor</li> <li>Solve the problems of Recording in the books of lessee.</li> <li>Solve the problems of Recording in the books Sub-lessee</li> </ul>	<b>K3</b>
<b>Unit V INSURANCE CLAIMS</b>			
5.1	Computation of Claim to be lodged Including Average Clause	<ul style="list-style-type: none"> <li>Recall the meaning of insurance.</li> <li>Explain the objectives of insurance claims.</li> <li>Calculate insurance claims.</li> </ul>	<b>K3</b>
5.1.1	For Loss of Stock Policy	<ul style="list-style-type: none"> <li>Analyse the concept of Loss of Stock Policy.</li> <li>Solve the problems to calculate insurance claim through Loss of Stock Policy.</li> </ul>	<b>K4</b>
5.1.2	For Loss of Profits Policy	<ul style="list-style-type: none"> <li>Solve the problems to calculate insurance claim through Loss of Profits Policy.</li> </ul>	<b>K3</b>

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	M	-	M	-	-	-	H	-	-	H	-
CO2	H	H	-	M	-	H	M	M	-	H	M	-	M
CO3	H	M	-	M	-	-	-	-	-	M	M	M	-
CO4	H	-	M	-	-	M	-	L	-	M	-	-	-
CO5	H	-	-	M	H	-	L	-	M	-	M	M	L
CO6	H	M	-	-	-	H	M	M	-	-	-	-	M

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Co-Coordinator - Dr. H. Kavitha

<b>Semester –III</b>	<b>CORE: IV</b>	<b>Code : U17CM304</b>
<b>Credits : 4</b>	<b>QUANTITATIVE TECHNIQUES</b>	<b>Hours per Week : 5</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Formulate the Linear Programming problem to find the optimal solution.	<b>K6</b>	<b>I</b>
<b>2</b>	Evaluate the various techniques to a transportation problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons.	<b>K5</b>	<b>II</b>
<b>3</b>	Determine the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy.	<b>K5</b>	<b>III</b>
<b>4</b>	Apply the simulation technique to find optimal solutions to real world problems.	<b>K3</b>	<b>III</b>
<b>5</b>	Calculate the appropriate time period for replacement of items that fail using individual and group replacement policy.	<b>K4</b>	<b>IV</b>
<b>6</b>	Assess the optimistic time for completion of a project using project management techniques.	<b>K5</b>	<b>V</b>

### **Unit I - Introduction to Operations Research and Linear Programming Problem (15 Hours)**

- 1.1 Operations research – Origin and development
- 1.2 Role in decision making
- 1.3 Phases and approaches to OR
- 1.4 Linear programming problem – Applications and limitations
- 1.5 Formulation of LPP
- 1.6. Optimal Solution to LPP
  - 1.6.1 Graphical method
  - 1.6.2 Simplex Method (excluding dual problem)

### **Unit II - Transportation and Assignment Problem (15 Hours)**

- 2.1 Transportation problem – methods
  - 2.1.1 North West corner method
  - 2.1.2 Least cost method

- 2.1.3 Vogel's approximation method
- 2.1.4 Moving towards optimality - Stepping stone & MODI methods
- 2.2 Assignment problem

**Unit III - Game Theory and Simulation (15 Hours)**

- 3.1 Game Theory- different strategies followed by the players in a game.
  - 3.1.1 Optimal strategies of a game using maximum criterion.
  - 3.1.2 Dominance property
  - 3.1.3 Graphical method
- 3.2 Simulation

**Unit IV Replacement Problem (15 Hours)**

- 4.1 Replacement decisions
- 4.2 Replacement policy without change in money value
- 4.3 Replacement of items that fail completely (group replacement)
- 4.4 Applications in finance and accounting

**Unit V Decision Analysis and Network Analysis (15 Hours)**

- 5.1 Decision analysis – EMV criterion – EOL and EVPI
- 5.2 Decision tree analysis
- 5.3 Network Analysis
  - 5.3.1 PERT
  - 5.3.2 CPM
  - 5.3.3 Simple CPM calculations
- 5.4 Application in finance and accounting (Excluding crash)

**Unit VI - Topics for Self Study**

S.No.	Topics	Web Links
1	Dynamic programming	<a href="http://www.nptelvideos.in/2012/12/advanced-operations-research.html">http://www.nptelvideos.in/2012/12/advanced-operations-research.html</a> <a href="https://opensource.com/resources/virtualization-:-:text=Virtualization%20is%20the%20process%20of,on%20a%20computer%20system%20simultaneously">https://opensource.com/resources/virtualization-:-:text=Virtualization%20is%20the%20process%20of,on%20a%20computer%20system%20simultaneously</a>
2	Queuing Models	<a href="https://hithaldia.in/faculty/sas_faculty/Dr_M_B_Bera/Lecture%20note_5_CE605A&amp;CHE705B.pdf">https://hithaldia.in/faculty/sas_faculty/Dr_M_B_Bera/Lecture%20note_5_CE605A&amp;CHE705B.pdf</a>
3	Integer Programming- types	<a href="http://web.hku.hk/~schu/IntegerProgra">http://web.hku.hk/~schu/IntegerProgra</a>

	and applications	mming.pdf
4	Goal Programming- types and applications	<a href="https://www.slideshare.net/hakeemrehman/goal-programming-68158871">https://www.slideshare.net/hakeemrehman/goal-programming-68158871</a>

### Text Book

1. P.C. Tulsian & Vishal Pandey, Quantitative techniques, Pearson Education, New Delhi, 7<sup>th</sup> edition, 2012.
2. P.R. Vittal, Operation Research, Margham publications, Chennai, Reprint 2017.

### References

1. Study materials of The Institute of Cost Accountants of India on Operations management
2. K.K. Chawla and Vijay Guptha, Operations Research, Quantitative techniques for Management, Kalyani Publishers, 7<sup>th</sup> edition, 2014
3. S.C. Kothari, Quantitative techniques, Vikas Publishing House Pvt. Ltd, Delhi. , 3<sup>rd</sup> revised edition, 2013
4. N.D. Vohra, "Quantitative techniques in management", Tata McGraw Hill Publications, 4<sup>th</sup> Edition, 2012.
5. Hamdy A. Taha, Operations Research, 2017, 10<sup>th</sup> edition, Pearson New International Edition.

### Web Links

1. [http://ebooks.lpude.in/commerce/bcom/term\\_5/DCOM303\\_DMGT504\\_OPERATION\\_RESEARCH.pdf](http://ebooks.lpude.in/commerce/bcom/term_5/DCOM303_DMGT504_OPERATION_RESEARCH.pdf)
2. <http://www.ggu.ac.in/download/Class-Note14/Operation%20Research07.04.14.pdf>

**Theory – 20 % (Section A & B), Problems –80 % (Section C & D)**

### Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Introduction to Operations Research and Linear Programming Problem</b>			
	Operations research – Origin	• Describe the origin of Linear Programming	<b>K2</b>



1.1	and development	Problem.	
1.2	Role in decision making	<ul style="list-style-type: none"> <li>Summarize the role of LPP in decision making.</li> </ul>	<b>K2</b>
1.3	Phases and approaches to OR	<ul style="list-style-type: none"> <li>Recognize the phases of Operations Research.</li> <li>Compare the different approaches of operations research.</li> </ul>	<b>K4</b>
<b>Unit/ Section</b>	<b>Content</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
1.4	Linear programming problem – Applications and limitations	<ul style="list-style-type: none"> <li>Explain the Applications and limitations of LPP.</li> </ul>	<b>K2</b>
1.5	Formulation of LPP	<ul style="list-style-type: none"> <li>Formulate the LPP using the resources and constraints.</li> </ul>	<b>K6</b>
1.6	Optimal Solution to LPP	<ul style="list-style-type: none"> <li>Estimate the optimal solution to LPP.</li> </ul>	<b>K6</b>
<b>Unit II Transportation and Assignment Problem</b>			
2.1	Transportation problem – methods	<ul style="list-style-type: none"> <li>Classify the different methods of transportation problem.</li> <li>Analyze the various methods of finding basic feasible solution.</li> <li>Solve the transportation problem and estimate its optimality.</li> <li>Evaluate the different methods of transportation problem</li> </ul>	<b>K5</b>
2.2	Assignment problem	<ul style="list-style-type: none"> <li>Discuss the steps in assigning jobs to appropriate persons.</li> <li>Determine the optimal allocation of jobs to persons to minimize time and cost.</li> </ul>	<b>K5</b>
<b>Unit III Game Theory and Simulation</b>			
3.1	Game Theory- different strategies followed by the players in a game.	<ul style="list-style-type: none"> <li>Define game theory.</li> <li>Compile the various types of strategies followed in a game.</li> </ul>	<b>K5</b>
3.2	Dominance property	<ul style="list-style-type: none"> <li>Apply the principle of dominance to find out the saddle point.</li> </ul>	<b>K3</b>
3.3	Graphical method	<ul style="list-style-type: none"> <li>Solve the matrix to find the value of the game and the optimal strategy.</li> </ul>	<b>K3</b>
3.4	Simulation	<ul style="list-style-type: none"> <li>Describe the applications of simulation.</li> <li>Apply the simulation technique in solving real world problems.</li> </ul>	<b>K3</b>
<b>Unit IV Replacement Problem</b>			
4.1	Replacement decisions	<ul style="list-style-type: none"> <li>Identify the types of replacement decisions.</li> </ul>	<b>K2</b>
4.2	Replacement policy without change in money value	<ul style="list-style-type: none"> <li>Calculate the appropriate time period for replacement of individual machinery before it</li> </ul>	<b>K4</b>

		becomes obsolete.	
--	--	-------------------	--

Unit/ Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
4.3	Replacement of items that fail completely (group replacement)	<ul style="list-style-type: none"> <li>Apply the group replacement policy to estimate the appropriate time period for replacement of a group of items that fail.</li> <li>Calculate the appropriate time period for replacement of items that fail using individual and group replacement policy</li> </ul>	<b>K4</b>
4.4	Applications in finance and accounting	<ul style="list-style-type: none"> <li>Analyse the applications of replacement theory in finance and accounting.</li> </ul>	<b>K4</b>
<b>Unit V Decision Analysis and Network Analysis</b>			
5.1	Decision analysis – EMV criterion – EOL and EVPI	<ul style="list-style-type: none"> <li>Explain the role of decision analysis in effective decision making.</li> <li>Analyse the decisions under conditions of certainty and uncertainty.</li> </ul>	<b>K4</b>
5.2	Decision tree analysis	<ul style="list-style-type: none"> <li>Apply the decision tree technique to estimate the expected monetary value from the different courses of action.</li> </ul>	<b>K3</b>
5.3	Network Analysis – CPM and PERT	<ul style="list-style-type: none"> <li>Explain the role of network analysis in project management and control.</li> <li>Determine the longest sequence of operations using the CPM method discuss the techniques in network analysis.</li> <li>Estimate the optimistic time in completing a project using PERT.</li> <li>Assess the optimistic time for completion of a project using project management techniques</li> </ul>	<b>K5</b>

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	-	M	-	M	M	M	-	M	M	L	-
CO2	M	M	M	M	-	M	M	-	-	M	M	M	-

<b>C03</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>-</b>
<b>C04</b>	<b>M</b>	<b>M</b>	<b>H</b>	<b>M</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>-</b>
<b>C05</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>M</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>-</b>
<b>C06</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>M</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>-</b>

**Course Assessment Methods**

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**Course Co-Coordinator - Dr. M. Anusuya**

<b>SEMESTER: III</b>	<b>ALLIED V</b>	<b>COURSE Code : U17CM3Y5</b>
<b>Credits : 3</b>	<b>PRINCIPLES OF MARKETING</b>	<b>Hours per Week : 4</b>

### Course Outcomes

On completion of the course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Describe the basic concepts, theories and principles in marketing	<b>K2</b>	<b>I</b>
<b>2</b>	Examine the market segmentation strategies and components of marketing mix.	<b>K4</b>	<b>I</b>
<b>3</b>	Explain the concept of Product planning and development	<b>K2</b>	<b>II</b>
<b>4</b>	Discuss the different types of pricing.	<b>K2</b>	<b>III</b>
<b>5</b>	Analyse the concepts of promotion, advertising & selling a product and public relation.	<b>K4</b>	<b>IV</b>
<b>6</b>	Examine the importance of customer relationship in modern marketing	<b>K4</b>	<b>V</b>

### Unit I Introduction To Marketing

(12Hours)

- 1.1 Meaning - Objectives
- 1.2 Classification of markets
- 1.3 Evolution of the concept of marketing
- 1.4 Functions of marketing
- 1.5 Various approaches of marketing
- 1.6 Marketing mix
- 1.7 Consumer behaviour
  - 1.7.1 Factors affecting consumer behaviour
  - 1.7.2 Buying decision behaviour
  - 1.7.3 Market Segmentation

### Unit II Product

(12Hours)

- 2.1 Meaning and Definition
- 2.2 Features
- 2.3 Classification
- 2.4 Product planning and development
- 2.5 Product life cycle
- 2.6 Branding
  - 2.6.1 Essentials of a good brand
  - 2.6.2 Functions of brand
  - 2.6.3 Kinds of brands

- 2.7 Packaging
  - 2.7.1 General functions
  - 2.7.2 Kinds of packages

**Unit III Pricing and Distribution (12Hours)**

- 3.1 Meaning
- 3.2 Objectives of Pricing
- 3.3 Factors affecting Pricing
- 3.4 New Product pricing strategy
- 3.5 Kinds of pricing
- 3.6 Physical distribution
  - 3.6.1 Channels
  - 3.6.2 Types
  - 3.6.3 Channel functions
  - 3.6.4 Selection of channels
  - 3.6.5 Wholesaling
  - 3.6.6 Emerging trends in Retail trade

**Unit IV Promotion (12Hours)**

- 4.1 Meaning, Definition & Objectives
- 4.2 Promotion Mix
- 4.3 Advertising
- 4.4 Sales Promotional techniques
- 4.5 Personal selling
- 4.6 Public relations.

**Unit V Customer Relationship Marketing (12Hours)**

- 5.1 Meaning, Definition & Objectives
- 5.2 Evolution of CRM
- 5.3 Importance of CRM
- 5.4 Types of CRM
- 5.5 Stages of CRM
- 5.6 CRM Cycle
- 5.7 Traditional Vs CRM marketing
- 5.8 Recent Trends in Marketing
  - 5.8.1 Digital marketing
  - 5.8.2 E – marketing
  - 5.8.3 Tele marketing

## Unit -VI Topics for Self Study

S. No.	Topics	Web Links
1	Digital Marketing Trends You Can't Ignore	<a href="https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/">https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/</a>
2	Social media marketing trends	<a href="https://www.smartinsights.com/social-media-marketing/social-media-strategy/social-media-marketing-trends-2020/">https://www.smartinsights.com/social-media-marketing/social-media-strategy/social-media-marketing-trends-2020/</a>
3	7 B2B Marketing Trends to Embrace in 2020	<a href="https://www.searchenginejournal.com/b2b-marketing-trends/344732/#close">https://www.searchenginejournal.com/b2b-marketing-trends/344732/#close</a>
4	Recent Marketing Predictions	<a href="https://www.marketo.com/infographics/marketing-predictions-2020-and-beyond/">https://www.marketo.com/infographics/marketing-predictions-2020-and-beyond/</a>

### Text Book

1. Principles of Marketing, Gary Armstrong and Philip T. Kotler, Pearson Publication, 17th Edition

### References

1. Marketing Management, R.S.N.Pillai & Bagavathi, 2010, S. Chand & Sons, Fourth Reprint Edition.
2. Phillip Kotler, Gary Armstrong & Prafulla Agnihotri, Principles of Marketing, Pearson Education, 17th Edition, March 2018.
3. Philip Kotler & Keven Lane Keller et al., Marketing Management, 2017, Pearson Education, 15<sup>th</sup> Edition.

### Web Links

1. <https://www.business2community.com/b2b-marketing/what-is-distribution-pricing-in-market-strategy-0416208>
2. <https://www.inc.com/guides/price-your-products.html>
3. <https://www.businessmanagementideas.com/products/channels-of-distribution-of-products-meaning-functions-factors-and-types/2276>

## Specific Learning Outcomes (SLO)

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I INTRODUCTION TO MARKETING</b>			
1.1	Meaning, Objectives	<ul style="list-style-type: none"> <li>Define marketing</li> </ul>	K1
1.2	Classification of markets	<ul style="list-style-type: none"> <li>Explain the different types of market</li> </ul>	K2
1.3	Evolution of the concept of marketing	<ul style="list-style-type: none"> <li>Discuss the concept of market</li> </ul>	K2
1.4	Functions of marketing	<ul style="list-style-type: none"> <li>List out the functions of marketing</li> </ul>	K1
1.5	Various approaches for marketing	<ul style="list-style-type: none"> <li>Identify the various approaches for marketing</li> </ul>	K2
1.6	Marketing mix	<ul style="list-style-type: none"> <li>Define the concept of marketing mix</li> <li>How does organisations use the marketing mix (four Ps) to market their target customers.</li> </ul>	K3
1.7	Consumer behaviour	<ul style="list-style-type: none"> <li>State the meaning of consumer behaviour</li> </ul>	K1
1.7.1	Factors affecting consumer behaviour	<ul style="list-style-type: none"> <li>Summarise the factors affecting consumer behavior</li> </ul>	K2
1.7.2	Buying decision behaviour	<ul style="list-style-type: none"> <li>Sketch the concepts influencing buying decision</li> </ul>	K3
1.7.3	Market Segmentation	<ul style="list-style-type: none"> <li>Examine the process of selecting an appropriate segmentation approach and deciding which customer segments to target for marketing activities.</li> </ul>	K4
<b>Unit II Product</b>			
2.1	Meaning and Definition	<ul style="list-style-type: none"> <li>Recall the meaning of product</li> </ul>	K1
2.2	Features	<ul style="list-style-type: none"> <li>Interpret the various features of a product</li> </ul>	K2
2.3	Classification	<ul style="list-style-type: none"> <li>Compare and conclude the difference between each classification</li> </ul>	K2
2.4	Product planning and development	<ul style="list-style-type: none"> <li>Explain the product planning and development</li> </ul>	K2
2.5	Product life cycle	<ul style="list-style-type: none"> <li>Summarise the various stages in life cycle of a product</li> </ul>	K2
2.6	Branding,	<ul style="list-style-type: none"> <li>Define branding</li> </ul>	K1
2.6.1	Essentials of a good brand	<ul style="list-style-type: none"> <li>Recall the essentials of a good brand</li> </ul>	K1
2.6.2	Functions of branding	<ul style="list-style-type: none"> <li>Identify the functions of branding</li> </ul>	K2
2.6.3	Kinds of branding	<ul style="list-style-type: none"> <li>Relate the different kinds of branding</li> </ul>	K1
2.7	Packaging	<ul style="list-style-type: none"> <li>Define packaging</li> </ul>	K1
2.7.1	General functions	<ul style="list-style-type: none"> <li>Identify the general functions of a product</li> </ul>	K2

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
2.7.2	Kinds of packages	<ul style="list-style-type: none"> <li>Explain the various kinds of packages</li> </ul>	K2
<b>Unit III PRICING AND DISTRIBUTION</b>			
3.1	Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of pricing and distribution</li> </ul>	K1
3.2	Objectives of Pricing	<ul style="list-style-type: none"> <li>Identify the main objectives of pricing</li> </ul>	K2
3.3	Factors affecting Pricing	<ul style="list-style-type: none"> <li>Summarise the various factors affecting pricing</li> </ul>	K2
3.4	New Product pricing strategy	<ul style="list-style-type: none"> <li>Classify the new product pricing strategy</li> </ul>	K2
3.5	Price adjustment strategy	<ul style="list-style-type: none"> <li>Illustrate the various price adjustment strategy</li> </ul>	K2
3.6	Physical distribution	<ul style="list-style-type: none"> <li>Explain various physical distribution channels</li> </ul>	K2
3.6.1	Channels	<ul style="list-style-type: none"> <li>Recall the meaning of Channel</li> </ul>	K1
3.6.2	Types	<ul style="list-style-type: none"> <li>Describe the different types of channel</li> </ul>	K2
3.6.3	Channel functions	<ul style="list-style-type: none"> <li>Illustrate the different functions of channel</li> </ul>	K2
3.6.4	Selection of channels	<ul style="list-style-type: none"> <li>Select the appropriate channels of distribution</li> </ul>	K1
3.6.5	Wholesaling	<ul style="list-style-type: none"> <li>Interpret the concept of wholesaling in detail</li> </ul>	K2
3.6.6	Emerging trends in Retail trade	<ul style="list-style-type: none"> <li>Discuss the emerging trends in retail trade</li> </ul>	K2
<b>Unit IV Promotion</b>			
4.1	Meaning, Definition & Objectives	<ul style="list-style-type: none"> <li>Define promotion</li> </ul>	K1
4.2	Promotion Mix	<ul style="list-style-type: none"> <li>Explains the various strategies adopted in promotion mix</li> </ul>	K2
4.3	Advertising	<ul style="list-style-type: none"> <li>Test various advertising models</li> </ul>	K4
4.4	Sales Promotional techniques	<ul style="list-style-type: none"> <li>Review the various sales promotion techniques</li> </ul>	K2
4.5	Personal selling	<ul style="list-style-type: none"> <li>Define the term personal selling</li> </ul>	K1
4.6	Public relations	<ul style="list-style-type: none"> <li>Explain the importance of public relations in marketing</li> </ul>	K2
<b>Unit V Customer Relationship Marketing</b>			
5.1	Meaning, Definition & Objectives	<ul style="list-style-type: none"> <li>Recall &amp; understand the objectives of customer relationship marketing</li> </ul>	K1
5.2	Evolution of CRM	<ul style="list-style-type: none"> <li>Tell the evolution of CRM</li> </ul>	K2
5.3	Importance of CRM	<ul style="list-style-type: none"> <li>Express the importance of CRM</li> </ul>	K2
5.4	Types of CRM	<ul style="list-style-type: none"> <li>Classify the different types of CRM</li> </ul>	K2
5.5	Stages of CRM	<ul style="list-style-type: none"> <li>Explain the various stages of CRM</li> </ul>	K2
5.6	CRM Cycle	<ul style="list-style-type: none"> <li>Compare CRM cycle in multi stage</li> </ul>	K2
5.7	Traditional Vs CRM marketing	<ul style="list-style-type: none"> <li>Differentiate between Traditional and CRM marketing</li> </ul>	K4



Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
5.8	Recent Trends in Marketing	<ul style="list-style-type: none"> <li>Practice the recent trends and strategies in marketing</li> </ul>	K3
5.8.1	Digital marketing	<ul style="list-style-type: none"> <li>Discuss the different kinds of marketing model</li> </ul>	K2
5.8.2	E-Marketing	<ul style="list-style-type: none"> <li>Explain the concept E-Marketing</li> </ul>	K2
5.8.3	Tele Marketing	<ul style="list-style-type: none"> <li>Compare and analyse the functioning of different marketing models</li> </ul>	K4

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	-	-	-	-	M	H	M	H	H	H	H
<b>CO2</b>	H	M	H	M	H	H	H	-	-	H	H	-	-
<b>CO3</b>	H	H	-	-	H	-	-	H	-	-	H	-	H
<b>CO4</b>	H	-	H	M	H	-	-	H	H	H	H	M	H
<b>CO5</b>	H	-	M	-	-	M	-	M	-	-	H	-	-
<b>CO6</b>	H	H	-	H	-	H	-	-	H	H	H	H	H

### Course Assessment Methods

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-Coordinator - Mr. Asaithambi**

<b>Semester -III</b>	<b>SBEC I INTRODUCTION TO COMPUTER- MS WORD</b>	<b>Code : U17CMPS1</b>
<b>Credits : 2</b>		<b>Hours per Week :2</b>

### Course Outcomes

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Apply the practical knowledge exposure to MS-Word.	K3	I
2	Execute the basic functions like Opening, Saving and closing the files independently.	K3	I
3	Create a document using editing features.	K6	II
4	Construct tables by using the various table tools.	K6	III
5	Modify the pages adopting the features of page formatting.	K6	IV
6	Create different file formats by merging documents.	K6	V

### Unit I - Beginning to use Microsoft Word

(6 Hours)

- 1.1 Word Processing versus Desktop Publishing
- 1.2 Starting - Microsoft Word 2013
- 1.3 Opening a New Document
- 1.4 Saving a Document
- 1.5 Getting Help with MS Word
- 1.6 Basic Editing
  - 1.6.1 The Cursor
  - 1.6.2 Inserting Text - Deleting Text ~ Text Undo and Redo -Wrap Text
  - 1.6.3 Formatting - Selecting Text
  - 1.6.4 Applying a Font -Changing Font Size -Font Attributes - Font Colour-Clear Formatting-
  - 1.6.5 Text Alignment Copying and Moving Texts and Objects - The Clipboard - Paste

### Unit II - Editing Features

(6 Hours)

- 2.1 Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary
- 2.2 Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom

- 2.3 Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs –
- 2.4 Add Borders or Shading to a Paragraph, Apply Paragraph Styles –Change Spacing between Paragraphs and Lines

**Unit III - Tables**

**(6 Hours)**

- 3.1 Creating Tables
  - 3.1.1 Creating a table by highlighting the boxes
  - 3.1.2 Create a table by using Insert Table command
  - 3.1.3 Converting Text into a Table - Quick Tables -Entering Text
- 3.2 Table Tools -Inserting rows and columns- Deleting Cells, Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell
- 3.3 Borders and Shading. Bulleted and Numbered Lists - Creating Outlines

**Unit IV - Page Formatting**

**(6 Hours)**

- 4.1 Apply a Page Border and Colour
- 4.2 Changing the Orientation, Size of the Page, or Size of Columns
- 4.3 Insert Headers and Footers (including Page Numbers-Creating a Page Break-inserting Graphics, Pictures, and Table of Contents – Inserting Special Characters.

**Unit V - Advanced Tools**

**(6 Hours)**

- 5.1 References and Citations -Macros - Compare and Merge Documents –
- 5.2 Protect Document
- 5.3 Mailing Lists - Creating a List for Mail Merge – Mail Merge.

**Unit VI - Topics for Self Study**

S.No.	Topics	Web Links
1	Transform word document to Web Pages	<a href="https://code.makery.ch/library/convert-web-page-to-word/">https://code.makery.ch/library/convert-web-page-to-word/</a>
2	Real Time Reports	<a href="https://www.godaddy.com/garage/how-to-use-microsoft-word-for-real-time-document-collaboration/">https://www.godaddy.com/garage/how-to-use-microsoft-word-for-real-time-document-collaboration/</a>
3	Inserting 3D Models into Reports	<a href="https://officesmart.wordpress.com/2017/11/07/insert-3d-models-in-office-365/">https://officesmart.wordpress.com/2017/11/07/insert-3d-models-in-office-365/</a> <a href="ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z">ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z</a>
4	Intelligent Suggestions	<a href="https://microsoft.com/en-in/Microsoft-">https://microsoft.com/en-in/Microsoft-</a>

in Editor Overview Pane	365/word <a href="ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps">ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps</a>
-------------------------	--

### Text Book

1. Study material prepared by the Department

### References

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

### Web Links

1. <https://www.accaglobal.com/us/en/member/discover/events/global/e-learning/special-offers/microsoft-office-specialist.html>
2. <https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search&m=1>

### Specific Learning Outcomes (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Beginning to use Microsoft Word</b>			
1	Beginning to Use Microsoft Word	<ul style="list-style-type: none"> <li>Recall the menus in MS-word</li> </ul>	K1
1.1	Word Processing versus Desktop Publishing	<ul style="list-style-type: none"> <li>Identify shortcuts of keyboard to perform tasks</li> </ul>	K2
1.2	Starting – Microsoft Word 2013	<ul style="list-style-type: none"> <li>Select MS word from MS Office</li> </ul>	K1
1.3-1.5	Opening a New Document, Saving a Document, Getting help with Ms Word	<ul style="list-style-type: none"> <li>Select a new document</li> <li>Find the information you need in Help</li> </ul>	K1
1.6.1-1.6.2	Basic Editing, The Cursor, Inserting Text, Deleting Text, Text Undo and Redo, Wrap Text	<ul style="list-style-type: none"> <li>Select text using the mouse or using the keyboard.</li> <li>Make use of the Control keys for Copying and pasting the documents</li> </ul>	K3
1.6.3-1.6.4	Formatting, Selecting Text, Applying a Font, Changing Font Size, Font Attributes, Font Colour, Clear Formatting,	<ul style="list-style-type: none"> <li>Apply the font formatting and formatting tools</li> <li>Make use of Clearing font formatting</li> <li>Apply the font colour and increase and decrease font size</li> </ul>	K3

1.6.5	Text Alignment Copying and Moving Texts and Objects, The Clipboard, Paste	<ul style="list-style-type: none"> <li>Make use of the clipboard for storing text and objects</li> </ul>	K3
Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit II Editing Features</b>			
2.1	Spell Check, Thesaurus, Auto Correct, Creating Own Default Dictionary	<ul style="list-style-type: none"> <li>Identify the spell check and find and replacing of the document.</li> <li>Make use of own default dictionary</li> </ul>	K3
2.2	Word Count, Track Changes, Accepting and Rejecting Changes, Page View, Zoom	<ul style="list-style-type: none"> <li>Apply word count for counting the number of words in a sentence or in the whole document</li> </ul>	K3
2.3	Paragraph Formatting, Changing Paragraph Alignment, Indenting Paragraphs	<ul style="list-style-type: none"> <li>Summarize the paragraph formatting</li> <li>Establish text alignment</li> <li>Extend the paragraph spacing and Indenting paragraphs</li> </ul>	K6
2.4	Add Borders or Shading to a Paragraph, Apply Paragraphs Styles, Change Spacing Between Paragraphs and Lines	<ul style="list-style-type: none"> <li>Make use of the bullets to existing paragraphs.</li> <li>Apply borders to paragraphs</li> </ul>	K3
<b>Unit III Tables</b>			
3-3.1	Tables Creating tables	<ul style="list-style-type: none"> <li>Modify the created tables</li> </ul>	K6
3.1.1- 3.1.3	Creating a table by Highlighting the boxes, Creating a table by Using Insert, Table Command, Converting Text into a Table, Quick Tables, Entering Text	<ul style="list-style-type: none"> <li>Change data to a table</li> <li>Create table and converting the table into the text.</li> </ul>	K6
3.2	Table Tools, Inserting Rows and Columns, Deleting Rows or Columns, Merging Cells and Splitting Cells, Adjusting Column Width, Position text Within a Cell,	<ul style="list-style-type: none"> <li>Apply columns and rows and deleting columns and rows</li> </ul>	K3
3.3	Borders and Shading, Bulleted and Numbered Lists, Creating Outlines	<ul style="list-style-type: none"> <li>Changing custom borders</li> <li>Create table using table style and borders</li> </ul>	K6
<b>Unit IV Page Formatting</b>			
4	Page Formatting	<ul style="list-style-type: none"> <li>Identify Page Formatting</li> </ul>	K3
4.1	Apply a Page Border and Colour	<ul style="list-style-type: none"> <li>Apply the page border and color</li> <li>Make use of the page border and color</li> </ul>	K3
4.2	Changing the Orientation, Size of the Page, or Size of Columns	<ul style="list-style-type: none"> <li>Creating the page orientation, the size of the page and the size of the columns</li> </ul>	K6

		<ul style="list-style-type: none"> <li>Choosing the various page setup of the document</li> </ul>	
Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
4.3	Insert Headers and Footers(including Page Numbers, Creating a Page Break, Inserting Graphics, Pictures, and table of Contents, Inserting Special Characters	<ul style="list-style-type: none"> <li>Adapting the insert text into Header and footers, insert page number.</li> <li>Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture</li> </ul>	<b>K6</b>
<b>Unit V Advanced Tools</b>			
5	Advanced Tools	<ul style="list-style-type: none"> <li>Make use of the advanced tools.</li> </ul>	<b>K3</b>
5.1	References and Citations, Macros, Compare and Merge Documents	<ul style="list-style-type: none"> <li>Create different file formats by merging documents.</li> <li>Compare between merge documents, References and Citations in MS word</li> </ul>	<b>K2</b>
5.2	Protect Document	<ul style="list-style-type: none"> <li>Create a protected document in Word.</li> </ul>	<b>K6</b>
5.3	Mailing Lists, Creating a List for Mail Merge, Mail Merge	<ul style="list-style-type: none"> <li>Make use of the Mail merge Process</li> <li>Compose letters using Mail merge features.</li> </ul>	<b>K6</b>

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	M	H	H	H	M	H	-	H	H	M	M
<b>CO2</b>	H	M	M	M	H	M	M	H	-	H	H	M	-
<b>CO3</b>	H	H	-	-	H	H	-	H	-	H	H	-	-
<b>CO4</b>	H	H	-	-	H	H	-	H	-	H	H	H	-
<b>CO5</b>	H	H	H	H	H	H	M	H	-	H	H	M	-
<b>CO6</b>	H	H	H	H	H	H	H	H	-	H	H	-	H

## **Course Assessment Methods**

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Record Note Maintenance 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-coordinator - Ms. A. Nithya**

<b>Semester -III</b>	<b>NMEC-I</b>	<b>Code : U17CM3E1</b>
<b>Credits : 2</b>	<b>PRINCIPLES OF COMMERCE</b>	<b>Hours per Week : 2</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Recall the meaning of Commerce and trade	<b>K1</b>	<b>I</b>
<b>2</b>	Classify the business activities	<b>K2</b>	<b>I</b>
<b>3</b>	Categorize the various forms of organization.	<b>K4</b>	<b>II</b>
<b>4</b>	Explain the merits and demerits of different modes of transportation	<b>K2</b>	<b>III</b>
<b>5</b>	Appraise the functions of Banking and Insurance Sector.	<b>K5</b>	<b>IV</b>
<b>6</b>	Discuss the different types of media	<b>K2</b>	<b>V</b>

### Unit I Introduction to Commerce

**(6Hours)**

- 1.1 Economic activities- Concept of business
- 1.2 Characteristics of Business- Objectives
- 1.3 Classification of Business activities- Industry Commerce
- 1.4 Industry, types, primary and secondary
- 1.5 Trade and Aids to trade

### Unit II Forms of Organisation

**(6Hours)**

- 2.1 Forms of Organisation, Sole proprietorship
- 2.2 Joint stock company- features, merits and demerits
- 2.3 Formation of Company
- 2.4 MOA- AOA- Prospectus
- 2.5 Public enterprises-Co-operative societies

### Unit III Transportation and Warehouse

**(6Hours)**

- 3.1 Transport Functions
- 3.2 Modes of transport, road, railway, waterways
- 3.3 Advantages and disadvantages of transportation
- 3.4 Warehouse Types and functions



**Unit IV Banking and Insurance****(6Hours)**

- 4.1 Banking Functions of Banks
- 4.2 Types of Bank Accounts
- 4.3 Insurance Principles of insurance
- 4.4 Types of Insurance

**Unit V Marketing and Advertising****(6Hours)**

- 5.1 Marketing definition functions
- 5.2 Marketing mix
- 5.3 Market segmentation
- 5.4 Advertising Types
  - 5.4.1 Advertising media- Kinds of Media, merits, demerits

**Unit VI - Topics for Self-Study**

<b>S. No</b>	<b>Topics</b>	<b>Web Links</b>
1	E-commerce marketing mix	<a href="https://www.digivate.com/blog/online-marketing/the-e-commerce-marketing-mix-8-principles-infographic/">https://www.digivate.com/blog/online-marketing/the-e-commerce-marketing-mix-8-principles-infographic/</a>
2	Recent Reforms in Financial Sector	<a href="https://www.civilserviceindia.com/subject/M/anagement/notes/recent-reforms-in-financial-sector.html">https://www.civilserviceindia.com/subject/M/anagement/notes/recent-reforms-in-financial-sector.html</a>
3	Advertisement copy	<a href="http://docshare01.docshare.tips/files/29460/294602834.pdf">http://docshare01.docshare.tips/files/29460/294602834.pdf</a>
4	Functions of Selling	<a href="https://www.yourarticlelibrary.com/marketing/marketing-management/selling/99747">https://www.yourarticlelibrary.com/marketing/marketing-management/selling/99747</a>

**Text Book**

1. Fundamentals of Business Organisation- Y. K. Bhushan (Sultan Chand)

**References**

1. Modern Marketing Principles and Practices- R.S.N. Pillai and Bhagavathi (S.Chand)
2. Popli G.S &Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.
3. Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.

## Web Links

1. <https://www.tntextbooks.in/p/11th-books.html>
2. <https://drive.google.com/file/d/1yhbyGGmg-sJ50K1rGcwPkrMYZ0DVnQRj/view>

## Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit 1 Introduction to Commerce</b>			
1.1	Economic activities – Concept of Business Characteristics of business Objectives of business	<ul style="list-style-type: none"><li>Recall the concepts related to business</li><li>Describe the Characteristics of Business</li><li>Outline the objectives of business</li></ul>	K2
1.2	Classification of business activities: Industry and Commerce	<ul style="list-style-type: none"><li>Classify the types of industries</li></ul>	K2
1.3	Industry–Types-Primary and Secondary Commerce: Trade and Aids to trade- Types	<ul style="list-style-type: none"><li>Summarize the various aids to trade</li><li>Discuss the different types of Industry</li></ul>	K2
<b>Unit II Forms of Organisation</b>			
2.1	Forms of Organization- Sole proprietorship	<ul style="list-style-type: none"><li>Explain the features of Sole Proprietorship</li><li>Categorize the various forms of organizations</li></ul>	K4
2.2	Partnership firm	<ul style="list-style-type: none"><li>Identify the types of Partners in a Partnership firm</li></ul>	K2
2.3	Joint stock company- features, merits and demerits Formation of company	<ul style="list-style-type: none"><li>Define the term Company</li><li>Explain the different types of Company</li><li>Summarise the procedure in the formation of a company</li></ul>	K2
2.4	MoA-AoA-Prospectus Public enterprises-Co-operative societies	<ul style="list-style-type: none"><li>Outline the features of public enterprises</li><li>Discuss the features of Cooperative societies</li><li>Explain the contents of AOA and MOA</li></ul>	K2
<b>Unit III Transportation and Warehouse</b>			
3.1	Transport-Functions Modes of transport- Road, Railway, Water, Airway	<ul style="list-style-type: none"><li>Explain the functions of transport</li><li>Identify the various modes of transport</li></ul>	K2
3.2	Advantages and disadvantages of Transportation	<ul style="list-style-type: none"><li>Summarize the advantages and disadvantages of transportation</li></ul>	K2

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.3	Warehouse - Types and functions	<ul style="list-style-type: none"> <li>Classify the types of warehouse</li> <li>Discuss the functions of warehouse</li> </ul>	K2
<b>Unit IV Banking and Insurance</b>			
4.1	Banking- Functions of Banks	<ul style="list-style-type: none"> <li>Discuss the purpose of banks</li> <li>Examine the functions of banks</li> </ul>	K4
4.2	Types of Bank Accounts Insurance- Principles of insurance Types of insurance, Advantages of insurance.	<ul style="list-style-type: none"> <li>Recall the meaning of the term insurance</li> <li>Explain the Types of insurance</li> <li>Determine the advantages of insurance</li> </ul>	K5
<b>Unit V MARKETING AND ADVERTISING</b>			
5.1	Marketing- Definition-Functions	<ul style="list-style-type: none"> <li>Define marketing</li> <li>Classify the functions of Marketing</li> </ul>	K2
5.2	Marketing Mix Market segmentation	<ul style="list-style-type: none"> <li>Discuss the 7 Ps of Marketing Mix</li> <li>Explain the markets based on Market Segmentation</li> </ul>	K2
5.3	Advertising- Types Advertising media-Kinds of media- Advantages and disadvantages	<ul style="list-style-type: none"> <li>Define Advertising</li> <li>Explain the different types of Advertising.</li> <li>Compare the different kinds of advertising media</li> </ul>	K2

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	-	L	H	-	M	M	L	M	M	L	-
<b>CO2</b>	H	H	-	L	H	-	M	-	L	M	M	-	L
<b>CO3</b>	H	H	M	L	H	-	M	-	L	M	M	L	-
<b>CO4</b>	H	H	-	L	H	-	M	M	L	M	M	-	L
<b>CO5</b>	H	H	-	L	H	-	M	-	L	M	M	L	-
<b>CO6</b>	H	H	-	L	H	-	M	M	L	M	M	-	-

### **Course Assessment Methods**

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-coordinator - Dr. R. Mohan**

<b>Semester –IV</b>	<b>CORE: V COST ACCOUNTING</b>	<b>Code : U19CM405</b>
<b>Credits : 5</b>		<b>Hours per Week : 5</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Prepare a cost sheet to find the Cost of production/Sales	<b>K6</b>	<b>I</b>
<b>2</b>	Create a Stores ledger Account by applying different methods of pricing the issue of materials	<b>K6</b>	<b>I</b>
<b>3</b>	Calculate labour turnover by using various methods to calculate labour cost.	<b>K4</b>	<b>II</b>
<b>4</b>	Apply the different methods of apportionment of overheads	<b>K3</b>	<b>III</b>
<b>5</b>	Prepare Contract Accounts with Notional profit and Process Accounts with Normal loss, abnormal loss and abnormal gain in Certain Industries.	<b>K6</b>	<b>IV</b>
<b>6</b>	Calculate the cost using operating costing in different types of industries.	<b>K4</b>	<b>V</b>

### **Unit – I : Introduction To Cost Accounting, Cost Sheet, Tenders And Quotations And Material Control (15 Hours)**

- 1.1 Cost Accounting
  - 1.1.1 Definition of Cost, Costing, Cost Accounting and Cost Accountancy
  - 1.1.2 Scope of Cost Accounting
  - 1.1.3 Merit and Demerit
  - 1.1.4 Classification of cost
  - 1.1.5 Elements of cost
  - 1.1.6 Cost centre
  - 1.1.7 Cost unit
  - 1.1.8 Cost control
  - 1.1.9 Cost reduction
- 1.2. Cost sheet
  - 1.2.1 Treatment of stock or incentives
  - 1.2.2 Tender and quotations
- 1.3 Material Control
  - 1.3.1 Introduction
  - 1.3.2 Meaning of material control

- 1.3.3 Objectives of material control
- 1.3.4 Essentials of material control
- 1.3.5 Purchase control
- 1.3.6 Store keeping and stock control and inventory control
- 1.3.7 Levels of stock and Economic Ordering Quantity
- 1.3.8 ABC Analysis
- 1.4 Pricing of material issues
  - 1.4.1 LIFO (Last In First out)
  - 1.4.2 FIFO (First In First Out)
  - 1.4.3 Simple Average Method
  - 1.4.4 Weighted Average Method

**Unit II – COMPUTATION AND CONTROL OF LABOUR COST (15 Hours)**

- 2.1 Labour cost
  - 2.1.1 Introduction
  - 2.1.2 Types of Labour
- 2.2 Labour turnover
- 2.3 Methods and measurement of Labour turnover
  - 2.3.1 Separation method
  - 2.3.2 Replacement method
  - 2.3.3 Flux method
- 2.4 Idle time and Overtime
- 2.5 Methods of remuneration
  - 2.5.1 Time rate system
  - 2.5.2 Piece rate system
  - 2.5.3 Straight piece rate system
  - 2.5.4 Taylor’s differential piece rate system
  - 2.5.5 Merrick’s Multiple or differential piece rate system
  - 2.5.6 Gantt’s task and bonus plan
- 2.6 Premium Bonus plans
  - 2.6.1 Halsey premium plan
  - 2.6.2 Halsey-weir scheme
  - 2.6.3 Rowan plan
  - 2.6.4 Barth’s variable sharing plan
  - 2.6.5 Emerson’s Efficiency plan
  - 2.6.6 Bedeaux’s point premium system

**Unit - III Overheads**

**(15 Hours)**

- 3.1 Meaning and Definition of overheads
- 3.2 Importance of Overhead cost
- 3.3 Allocation of Overheads
- 3.4 Apportionment

- 3.4.1 Primary distribution
- 3.4.2 Secondary distribution
  - 3.4.2.1 Repeated Distribution method
  - 3.4.2.2 Simultaneous equation method
- 3.5 Absorption of overheads
  - 3.5.1 Overhead Rate
  - 3.5.2 Types of overhead rate
- 3.6 Methods of absorption of overhead
  - 3.6.1 Direct material cost method
  - 3.6.2 Direct Labour cost method
  - 3.6.3 Prime cost percentage method
  - 3.6.4 Direct Labour hour method
  - 3.6.5 Machine hour rate method
  - 3.6.6 Computation of machine hour rate
- 3.7 Under and over absorption of overheads.

**Unit IV - Reconciliation of Cost and Financial Accounts and Methods of Costing (Job, Batch and Contract) (15 Hours)**

- 4.1 Reconciliation of cost and financial accounts
- 4.2 Job costing
  - 4.2.1 Definition of job costing
  - 4.2.2 Job costing procedures
  - 4.2.3 Forms used in job costing
- 4.3 Batch Costing
  - 4.3.1 Definition of Batch costing
  - 4.3.2 Determination of Economic Batch Quantity
- 4.4 Contract costing
  - 4.4.1 Introduction
  - 4.4.2 Characteristic Features of contracts and contract costing
  - 4.4.3 Recording of Costs of a Contract
  - 4.4.4 Recording of Value and Profit on Contracts
  - 4.4.5 Profit or Loss on Contracts
  - 4.4.6 Escalation clause
  - 4.4.7 Cost plus Contracts.

**Unit V- Methods Of Costing (Operating Costing And Process Costing) (15 Hours)**

- 5.1 Operating and operation costing
  - 5.1.1 Meaning and definition
  - 5.1.2 Operation and service costing
  - 5.1.3 Transport Costing
  - 5.1.4 Costing Procedures in Transport of Costs
  - 5.1.5 Presentation of Costs

- 5.1.6 Computation of Cost Unit in Road Transport Business
- 5.1.7 Importance of Running Kilometers
- 5.1.8 Types of problems
- 5.2 Process Costing
  - 5.2.1 Meaning of Process Costing
  - 5.2.2 Costing procedures
  - 5.2.3 Important aspects of Process Costing – (Normal loss, abnormal loss and gain)
  - 5.2.4 Work in progress (excluding equivalent production concepts)

### Unit VI - Topics for Self Study

S. No.	Topics	Web Links
1	Target Costing	<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/">https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/</a>
2	Activity based costing	<a href="https://www.investopedia.com/terms/a/abc.asp">https://www.investopedia.com/terms/a/abc.asp</a>
3	Product Life cycle costing	<a href="https://www.yourarticlelibrary.com/accounting/costing/life-cycle-costing-meaning-benefits-and-effects/53110">https://www.yourarticlelibrary.com/accounting/costing/life-cycle-costing-meaning-benefits-and-effects/53110</a> <a href="ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z">ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z</a>
4	Bench marking costs	<a href="https://www.conklindd.com/t-Articlesbenchmarkingcosts.aspx">https://www.conklindd.com/t-Articlesbenchmarkingcosts.aspx</a>

### Text Book

1. R.S.N.Pillai, V.Bagavathi, Cost Accounting, S. Chand Publications, 5<sup>th</sup> Edition, New Delhi.

### References

1. Dr. R. Ramachandran Dr. R.Srinivasan (2016) Cost Accounting, Sriram Publications, Trichy.
2. M.C.Shukla, T.S. Grewal and Dr. M.P.Gupta, Cost Accounting Texts and Problems Latest Edition, S.Chand Publications, New Delhi.
3. Jain S.P & Narang K. L., (Reprint 2015). Cost Accounting, Kalyani Publications: New Delhi.
4. Workbook prepared by the Department of Commerce, Bishop Heber College.



## Web Links

1. <https://youtu.be/FlisUOIwOnw>
2. <https://youtu.be/ojMZCQvIRZM>
3. <https://youtu.be/5e1qRvoz03k>

**Theory 25% (Section A & B)      Problems 75% (Section C & D)**

## Specific Learning Outcomes (SLO)

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Introduction to Cost Accounting, Cost Sheet, Tenders and Quotations &amp; Material Control.</b>			
1.1	1.1.1 Definition of Cost, Costing, cost Accounting and cost Accountancy 1.1.2 Scope of Cost Accounting 1.1.3 Merit and Demerit 1.1.4 Classification of cost 1.1.5 Elements of cost 1.1.6 Cost centre 1.1.7 Cost unit 1.1.8 Cost control 1.1.9 Cost reduction	<ul style="list-style-type: none"> <li>• Define Cost, Cost Accounting and Cost Accountancy</li> <li>• Summarize the Merits and Demerits of Cost Accounting</li> <li>• Classify the different types and the elements of cost</li> <li>• What is Cost Centre and Cost Unit</li> </ul>	<b>K2</b>
1.2	Cost sheet 1.2.1 Treatment of stock or incentives 1.2.2 Tender and quotations	<ul style="list-style-type: none"> <li>• Examine the treatment of stock in Cost sheet</li> <li>• Estimate the Cost of Production/Sales by preparing a cost sheet</li> </ul>	<b>K6</b>
1.3	Material Control 1.3.1 Introduction 1.3.2 Meaning of material control 1.3.3 Objectives of material control 1.3.4 Essentials of material control 1.3.5 Purchase control 1.3.6 Store keeping and stock control and inventory control 1.3.7 Levels of stock and Economic Ordering Quantity 1.3.8 ABC Analysis	<ul style="list-style-type: none"> <li>• Calculate the minimum maximum and the re-ordering level for stock of materials</li> <li>• Illustrate the Economic Ordering quantity of materials for a concern</li> </ul>	<b>K2</b>

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
1.4	Pricing of material issues 1.4.1 LIFO (Last In First out) 1.4.2 FIFO (First In First Out) 1.4.3 Simple Average Method 1.4.4 Weighted Average Method	<ul style="list-style-type: none"> <li>Discuss the various methods of pricing the issue of materials</li> </ul>	K2
<b>Unit II COMPUTATION AND CONTROL OF LABOUR COST</b>			
2.1	Labour cost 2.1.1 Introduction 2.1.2 Types of Labour	<ul style="list-style-type: none"> <li>What is Labour cost?</li> </ul>	K2
2.2	Labour turnover	<ul style="list-style-type: none"> <li>Discuss about Labour turnover</li> </ul>	K2
2.3	Methods and measurement of Labour turnover 2.3.1 Separation method 2.3.2 Replacement method 2.3.3 Flux method	<ul style="list-style-type: none"> <li>Apply the various methods of measuring Labour Turnover</li> </ul>	K3
2.4	Idle time and Overtime	<ul style="list-style-type: none"> <li>Identify Idle Time and Overtime in Labour costing</li> <li>Measure the Labour Cost when there is Idle Time and Over Time</li> </ul>	K4
2.5	Methods of remuneration 2.5.1 Time rate system 2.5.2 Piece rate system 2.5.3 Straight piece rate system 2.5.4 Taylors differential piece rate system 2.5.5 Merrick's Multiple or differential piece rate system 2.5.6 Gantt's task and bonus plan	<ul style="list-style-type: none"> <li>Compare the various methods of remuneration for Labour</li> </ul>	K2
2.6	Premium Bonus plans 2.6.1 Halsey premium plan 2.6.2 Halsey-weir scheme 2.6.3 Rowan plan 2.6.4 Barth's variable sharing plan 2.6.5 Emerson's Efficiency plan 2.6.6 Bedeaux's point premium System	<ul style="list-style-type: none"> <li>Calculate Bonus for Labour under various methods of Premium Bonus Plans.</li> </ul>	K4

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit III Overheads</b>			
3.1	Meaning and Definition of overheads	<ul style="list-style-type: none"> <li>Define Overheads</li> </ul>	K1
3.2	Importance of Overhead cost	<ul style="list-style-type: none"> <li>Explain the importance of the allocation of overheads</li> </ul>	K2
3.3	Allocation of Overheads	<ul style="list-style-type: none"> <li>what is allocation of overheads</li> </ul>	K2
3.4	Apportionment 3.4.1 Primary distribution 3.4.2 Secondary distribution 3.4.2.1 Repeated Distribution method 3.4.2.2 Simultaneous equation method	<ul style="list-style-type: none"> <li>Identify the importance of apportionment of Overheads</li> <li>Apply the various methods of apportionment of overheads</li> </ul>	K3
3.5	Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate	<ul style="list-style-type: none"> <li>Discuss the different types of overhead rate</li> </ul>	K2
3.6	Methods of absorption of overhead 3.6.1 Direct material cost method 3.6.2 Direct Labour cost method 3.6.3 Prime cost percentage method 3.6.4 Direct Labour hour method 3.6.5 Machine hour rate method 3.6.6 Computation of machine hour rate	<ul style="list-style-type: none"> <li>Apply the methods of Absorption of Overheads</li> <li>Measure the Machine hour rate</li> </ul>	K3
3.7	Under and over absorption of overheads.	<ul style="list-style-type: none"> <li>Identify Under and Over Absorption of Overheads</li> </ul>	K3
<b>Unit IV Reconciliation of Cost and Financial Accounts &amp; Methods of Costing(Job, Batch and Contract)</b>			
4.1	Reconciliation of cost and financial accounts	<ul style="list-style-type: none"> <li>Compare the Profit and loss of cost and financial accounts and reconcile them.</li> </ul>	K2
4.2	Job costing 4.2.1 Definition of job costing 4.2.2 Job costing procedures 4.2.3 Forms used in job costing	<ul style="list-style-type: none"> <li>Define Job costing</li> <li>Estimate a Job Cost sheet</li> </ul>	K2
4.3	Batch Costing 4.3.1 Definition of Batch costing 4.3.2 Determination of Economic Batch Quantity	<ul style="list-style-type: none"> <li>Define Batch costing</li> <li>Estimate the Economic Batch quantity</li> </ul>	K2
4.4	Contract costing 4.4.1 Introduction 4.4.2 Characteristic Features of contracts and contract costing	<ul style="list-style-type: none"> <li>Define Contract costing</li> <li>List out the characteristic features of Contract costing</li> </ul>	K6

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
	4.4.3 Recording of Costs of a Contract 4.4.4 Recording of Value and Profit on Contracts 4.4.5 Profit or Loss on Contracts 4.4.6 Escalation clause 4.4.7 Cost plus Contracts.	<ul style="list-style-type: none"> <li>Estimate the Notional Profit or loss on Contract and with Escalation clause by preparing a contract account</li> <li></li> </ul>	
<b>Unit V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)</b>			
5.1	Operating and operation costing 5.1.1 Meaning and definition 5.1.2 Operation and service costing 5.1.3 Transport Costing 5.1.4 Costing Procedures in Transport of Costs 5.1.5 Presentation of Costs 5.1.6 Computation of Cost Unit in Road Transport Business 5.1.7 Importance of Running Kilometres 5.1.8 Types of problems	<ul style="list-style-type: none"> <li>Relate operating/Operation/Service costing</li> <li>Calculate cost per unit in transport costing</li> <li>Illustrate the costing procedures in transport Business</li> </ul>	<b>K4</b>
5.2	5.2.1 Meaning of Process Costing 5.2.2 Costing procedures 5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain) 5.2.4 Work in progress (excluding equivalent production concepts)	<ul style="list-style-type: none"> <li>Define Process Costing</li> <li>Identify the costing procedures</li> <li>Calculate Normal loss, Abnormal loss and Abnormal gain by preparing Process Accounts</li> </ul>	<b>K4</b>

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	H	H	M	H	H	H	H	M
CO2	H	-	H	-	-	-	-	-	-	H	-	H	M
CO3	H	M	H	H	-	-	H	H	H	H	H	H	H
CO4	H	M	H	-	-	M	H	L	-	H	M	H	-
CO5	H	-	H	-	-	M	M	-	-	H	-	H	-
CO6	H	-	H	M	-	H	-	-	M	H	-	H	L

### Course Assessment Methods

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-Coordinator - Dr. A. Muthumeena**

<b>Semester –IV</b>	<b>ELECTIVE: I BUSINESS LAW</b>	<b>Code : U17CM4:1</b>
<b>Credits : 3</b>		<b>Hours per Week : 4</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Analyse the basic concepts, essential elements of a valid contract and various classifications in contract under the Indian Contract Act, 1872.	<b>K4</b>	<b>I</b>
<b>2</b>	Appraise the rules regarding consideration and legality of objects under the sections 23 to 36	<b>K5</b>	<b>II</b>
<b>3</b>	Apply the rule, “All agreements are not contracts but all contracts are agreements”.	<b>K3</b>	<b>III</b>
<b>4</b>	Examine how does a bailment differs from a pledge	<b>K4</b>	<b>IV</b>
<b>5</b>	Demonstrate the different modes in which the authority of an agent may terminate a Contract of agency.	<b>K3</b>	<b>IV</b>
<b>6</b>	Interpret the rule of caveat emptor and state how far it is modified by implied conditions under the Sale of Goods Act, 1930.	<b>K5</b>	<b>V</b>

### Unit I – Introduction to the Law Of Contracts

**(12 Hours)**

- 1.1 Introduction
  - 1.1.1 Nature and classification of Contracts
  - 1.1.2 Essential elements of a valid contract
- 1.2 Void, Voidable and Valid agreement
- 1.3 Offer and Acceptance
  - 1.3.1 Legal rules as to offer
  - 1.3.2 Tenders
  - 1.3.3 Cross offers
  - 1.3.4 Legal rules as to acceptance.

### Unit II – Consideration and Legality of Object

**(12 Hours)**

- 2.1 Consideration
  - 2.1.1 Definition
  - 2.1.2 Legal rules as to consideration

- 2.1.3 Stranger to contract
- 2.1.4 Contract without consideration is void-exceptions
- 2.2 Capacity of Parties
  - 2.2.1 Law relating to competence of parties to a contract
  - 2.2.2 Minors
  - 2.2.3 Persons of unsound mind
  - 2.2.4 Other persons
- 2.3 Free Consent
  - 2.3.1 Meaning of “consent” and “free consent”
  - 2.3.2 Coercion
  - 2.3.3 Difference between coercion and undue influence
  - 2.3.4 Define misrepresentation and fraud
  - 2.3.5 Effects on the validity of an agreement
- 2.4 Legality of Object
  - 2.4.1 Unlawful and illegal agreements
  - 2.4.2 Effects of illegality
  - 2.4.3 Doctrine of public policy
- 2.5 Void contracts
- 2.6 Contingent Contract
  - 2.6.1 Essential characteristics of a contingent contract
  - 2.6.2 Rules regarding contingent contract
  - 2.6.3 Difference between a wagering agreement and a contingent contract

**Unit III – Performance and Discharge of Contracts (12 Hours)**

- 3.1 Performance of contracts
  - 3.1.1 Requisites of a valid tender
  - 3.1.2 Reciprocal promises
- 3.2 Discharge of contracts – Modes of Discharge
- 3.3 Remedies for Breach of contract
- 3.4 Quasi contracts
  - 3.4.1 Kinds of quasi-contracts.

**Unit IV – Special Contracts (12Hours)**

- 4.0 Special contracts
- 4.1 Indemnity and Guarantee
  - 4.1.1 Essential features of a contract of guarantee
  - 4.1.2 Distinction between a contract of indemnity and a contract of guarantee
  - 4.1.3 Kinds of guarantee
  - 4.1.4 Rights of surety
  - 4.1.5 Discharge of surety

- 4.2 Bailment and pledge
  - 4.2.1 Requisites of bailment, Classification of bailment
  - 4.2.2 Duties and rights of bailor and bailee
  - 4.2.3 Distinction between particular lien and general lien
  - 4.2.4 Finder of goods
  - 4.2.5 Termination of bailment
  - 4.2.6 Rights and duties of Pawnor and Pawnee
- 4.3 Agency
  - 4.3.1 Essentials of relationship of agency
  - 4.3.2 Creation of agency
  - 4.3.3 Classification of agents
  - 4.3.4 Termination of agency.

### **Unit V – Sale of Goods Act**

**(12Hours)**

- 5.1 Sale of Goods Act 1930
- 5.2 Formation of contract of sale
  - 5.2.1 Essentials of a contract of sale
  - 5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement
  - 5.2.3 Classification of goods
  - 5.2.4 Effect of destruction of goods
  - 5.2.5 Document of title to goods
- 5.3 Conditions and Warranties
  - 5.3.1 Distinction between a condition and warranty – Implied Conditions and Warranties
  - 5.3.2 Caveat Emptor
- 5.4 Transfer of property in and title of goods
  - 5.4.1 Passing of property
  - 5.4.2 Sale by non-owners
- 5.5 Rights of unpaid seller
  - 5.5.1 Remedies for breach of contract of sale
  - 5.5.2 Auction sales.

### **Unit VI - Topics for Self Study**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Securities laws,2014	<a href="https://en.m.wikipedia.org/wiki/Securities_Laws">https://en.m.wikipedia.org/wiki/Securities_Laws</a>
2	Essential commodities act	<b>Error! Hyperlink reference not valid.</b>
3	Fiscal Responsibility and Budget Management Act, 2003	<a href="https://resource.cdn.icai.org/55863bos45243mod2cp2.pdf">https://resource.cdn.icai.org/55863bos45243mod2cp2.pdf</a>
4	Minimum wages act,1948	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6New.pdf</a>



## Text Book

1. N.D. Kapoor, (2018) - Elements of Mercantile Law, Sultan Chand & Sons (P) Ltd, India.

## References

1. K. R. Bulchandani, (2016), Business Law for Management, Himalaya Publishing House Pvt. Ltd, Geetanjali Press Pvt. Ltd, Mumbai, India.
2. P.C. Tulsian (2014) - Business Law, Third Edition, McGraw- Hill Education Pvt. Ltd, Typeset at Tej Composers, New Delhi, India.

## Web Links

1. <https://www.incometaxindia.gov.in/pages/acts/indian-contract-act.aspx>
2. <https://www.india.gov.in/indian-contract-act-1872-0>
3. [https://www.icaai.org/post.html?post\\_id=10086](https://www.icaai.org/post.html?post_id=10086)
4. <https://indiankanoon.org/doc/171398/>
5. <https://www.toppr.com/guides/business-law/>

## Specific Learning Outcomes (SLO)

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Indian Contracts Act 1872</b>			
1.1	Indian Contracts Act-1872 1.1.1 Introduction 1.1.2 Essentials elements of a valid contract	<ul style="list-style-type: none"><li>• Recall the definition of a Contract</li><li>• Explain the classifications of Contract</li></ul>	<b>K2</b>
1.2	Void , Voidable and Valid agreement	<ul style="list-style-type: none"><li>• Distinguish a void contract from a voidable contract</li></ul>	<b>K4</b>
1.3	Offer and Acceptance 1.3.1 Legal rules as to offer 1.3.2 Tenders 1.3.3 Cross offers 1.3.4 Legal rules as to acceptance	<ul style="list-style-type: none"><li>• Define Offer and Acceptance</li><li>• Identify the circumstances under which an offer will lapse</li></ul>	<b>K2</b>
<b>Unit II Consideration and Legality of Object</b>			
2.1	Consideration 2.1.1 Definition 2.1.2 Legal rules as to consideration	<ul style="list-style-type: none"><li>• Define consideration</li><li>• Discuss the rules regarding consideration</li><li>• Explain the concept contract without considerations is void-exceptions</li></ul>	<b>K2</b>

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
	2.1.3 Stranger to contract 2.1.4 Contract without consideration is void – exceptions		
2.2	Capacity of Parties 2.2.1 Law relating to competence of parties to a contract 2.2.2 Minors 2.2.3 Persons of unsound mind 2.2.4 Other persons	<ul style="list-style-type: none"> <li>Identify the rules regarding provisions of necessities to a minor</li> <li>Apply case laws in the area of business</li> </ul>	K3
2.3	Free consent 2.3.1 Meaning of consent and free consent 2.3.2 Coercion 2.3.3 Differences between coercion and undue influence 2.3.4 Define misrepresentation and fraud 2.3.5 Effects on the validity of an agreement	<ul style="list-style-type: none"> <li>Define free consent</li> <li>Differentiate misrepresentation from fraud</li> </ul>	K4
2.4	Legality of Object 2.4.1 Unlawful and illegal agreement 2.4.2 Effects of illegality 2.4.3 Doctrine of public policy	<ul style="list-style-type: none"> <li>Identify the exceptions to the rule that an agreement in restraint of trade is void</li> </ul>	K2
2.5	Void Contracts	<ul style="list-style-type: none"> <li>Define void contract</li> </ul>	K1
2.6	Contingent Contracts 2.6.1 Essential characteristics of a contingent contract 2.6.2 Rules regarding contingent contract 2.6.3 Differences between a Wagering agreement and a contingent contract	<ul style="list-style-type: none"> <li>Summarize the effects of wagering agreement</li> <li>Distinguish between a wagering agreement and a contingent contract</li> </ul>	K4
<b>Unit III Performance and Discharge of Contracts</b>			
3.1	Performance of contracts 3.1.1 Requisites of a valid tender 3.1.2 Reciprocal promises	<ul style="list-style-type: none"> <li>Apply case laws in the area of business</li> <li>Identify the fundamental legal principles behind contractual agreement</li> </ul>	K3
3.2	Discharge of contracts - Modes of Discharge	<ul style="list-style-type: none"> <li>Summarize the various modes of discharge of contract</li> </ul>	K2

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.3	Remedies for Breach of contract	<ul style="list-style-type: none"> <li>Define Breach of contract</li> <li>Classify the remedies that are available to the affected party in case of breach of contract</li> </ul>	K2
3.4	Quasi contracts 3.4.1 Kinds of Quasi contracts	<ul style="list-style-type: none"> <li>Define quasi contract</li> <li>Discuss the kinds of quasi contract</li> </ul>	K2
<b>Unit IV SPECIAL CONTRACTS</b>			
4.0	Special contracts – Introduction	<ul style="list-style-type: none"> <li>Discuss the contract of Indemnity and Guarantee</li> </ul>	K2
4.1	Indemnity and Guarantee 4.1.1 Essential features of a contract of guarantee 4.1.2 Distinction between a contract of indemnity and a contract of guarantee 4.1.3 Kinds of guarantee	<ul style="list-style-type: none"> <li>Distinguish between Indemnity and Guarantee</li> </ul>	K4
	4.1.4 Rights of surety 4.1.5 Discharge of surety	<ul style="list-style-type: none"> <li>Examine the rights of a surety against the principal debtor and Creditor</li> <li>Discuss the concept Discharge of surety</li> </ul>	K4
4.2	Bailment and pledge 4.2.1 Requisites of bailment, Classification of bailment 4.2.2 Duties and rights of bailor and bailee 4.2.3 Distinction between particular lien and general lien 4.2.4 Finder of goods 4.2.5 Termination of bailment 4.2.6 Rights and duties of pawnor and pawnee	<ul style="list-style-type: none"> <li>Outline the concept of Bailment and Pledge</li> <li>State the differences between Bailment and Pledge</li> <li>Distinguish between general lien and particular lien</li> <li>Discuss the rights and duties of a pawnor and pawnee</li> </ul>	K4
4.3	Agency – Introduction 4.3.1 Essentials of relationship of agency 4.3.2 Creation of agency 4.3.3 Classification of agency 4.3.4 Termination of agency	<ul style="list-style-type: none"> <li>Recall the term agency by ratification</li> <li>Explain the various modes of creation of an agency</li> <li>Classify the different types of agents</li> </ul>	K2
<b>Unit V Sale of Goods</b>			
5.1	Sale of Goods Act- 1930 Introduction	<ul style="list-style-type: none"> <li>Define contract of sale</li> <li>Explain the essential elements of a contract of sale</li> </ul>	K2

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
5.2	Formation of contract of sale 5.2.1 Essentials of a contract of sale 5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement 5.2.3 Classification of goods 5.2.4 Effects of destruction of goods 5.2.5 Document of title to goods	<ul style="list-style-type: none"> <li>Distinguish between sale from agreement to sell</li> <li>Interpret the rule of caveat emptor</li> </ul>	K5
5.3	Conditions and Warranties 5.3.1 Distinction between a condition and warranty - Implied conditions and warranty 5.3.2 Caveat Emptor	<ul style="list-style-type: none"> <li>State the exceptions to the rule of caveat emptor</li> <li>Identify the implied conditions and warranties in a contract of sale</li> </ul>	K2
5.4	Transfer of property in and title of goods 5.4.1 Passing of property 5.4.2 Sale by non-owners	<ul style="list-style-type: none"> <li>Apply the provisions of the sale of Goods Act with respect of delivery of Goods</li> <li>Explain the duties of buyer</li> </ul>	K3
5.5	Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale 5.5.2 Auction sales	<ul style="list-style-type: none"> <li>Interpret and apply the rights of an unpaid seller</li> <li>Determine the remedies for breach of contract of sale</li> </ul>	K5

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	L	M	H	H	H	H	M	M	H
CO2	H	-	M	H	H	H	H	-	M	M	M	H	-
CO3	H	H	H	H	-	H	H	M	-	H	H	H	H
CO4	H	M	-	H	M	-	M	H	M	H	-	M	L
CO5	H	H	H	M	L	M	H	H	H	H	H	H	M
CO6	H	H	H	H	M	-	M	H	-	M	H	H	M

### **Course Assessment Methods**

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course coordinator - Mr. R. Manivannan**

<b>SEMESTER: IV</b>	<b>ELECTIVE I RETAIL MANAGEMENT</b>	<b>COURSE Code : U17CM4:2</b>
<b>Credits : 5</b>		<b>Hours per Week : 5</b>

### Course Outcomes

At the end of this course, the student will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Differentiate the various forms of retailing business	<b>K4</b>	<b>I</b>
2.	Appraise the feasibility of setting up a retail outlet in a select location	<b>K5</b>	<b>II</b>
3.	Analyse the various methods of holding inventory	<b>K4</b>	<b>III</b>
4.	Test the ability to manage a retail store successfully	<b>K4</b>	<b>IV</b>
5	Sketch the critical elements of retail stores distribution management	<b>K3</b>	<b>V</b>
6.	Execute the wholesaling and warehousing concepts in Retailing business.	<b>K3</b>	<b>V</b>

### Unit I Retailing

**15 Hours**

- 1.1 Meaning
- 1.2 Definition
- 1.3 Characteristics
- 1.4 Retailing principles
- 1.5 Retail sales objectives
- 1.6 Retailing in India
- 1.7 Across the globe
- 1.8 Emerging trends in retailing
- 1.9 Retail formats
  - 1.9.1 Store based
  - 1.9.2 Non-store based
  - 1.9.3. Traditional and non-traditional retailing
  - 1.9.4 Internet retailing
  - 1.9.5 Cyber retailing.

**Unit II Store Location****15 Hours**

- 2.1 Importance
- 2.2 Selection of loyalty
- 2.3 Site analysis
- 2.4 Trading analysis
- 2.5 Demand and supply density
- 2.6 Site availability
- 2.7 Trends in store location
- 2.8 Retail marketing segmentation
- 2.9 Significance
- 2.10 Market segmentation process
- 2.11 Key retail segments.

**Unit III Inventory****20 Hours**

- 3.1 Reasons for holding inventory
- 3.2 Methods of inventory control
- 3.3 Selective inventory management
- 3.4 EOQ model
- 3.5 ABC analysis-VED analysis- FSN analysis - HML analysis
- 3.6 Inventory costs
- 3.7 Material handling
- 3.8 Latest development in inventory management.

**Unit IV Retail Store Operations****20 Hours**

- 4.1 Elements of retail store operations
- 4.2 Management of retail store
- 4.3 The role of centralized retailer
- 4.4 An integrated retailing approach
- 4.5 Operations master schedule
- 4.6 Store maintenance
- 4.7 Energy management
- 4.8 Retailing success tips.

**Unit V Distribution Management****20 Hours**

- 5.1 Distribution channel
- 5.2 Functions of a distribution channel
- 5.3 Channel levels
- 5.4 Elements of physical distribution
- 5.5 Wholesaling
  - 5.5.1 Classification and characteristics

- 5.6 Warehousing
  - 5.6.1 Need
  - 5.6.2 Benefits
  - 5.6.3 Functions
  - 5.6.4 Features
  - 5.6.5 Classifications

### Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Social Commerce	<a href="https://tinuiti.com/blog/paid-social/social-commerce-by-channel/">https://tinuiti.com/blog/paid-social/social-commerce-by-channel/</a>
2.	Influencer Marketing	<a href="https://influencermarketinghub.com/what-is-influencer-marketing/">https://influencermarketinghub.com/what-is-influencer-marketing/</a>
3.	Augmented Reality Powered Shopping experiences	<a href="https://cyfuture.com/blog/augmented-reality-in-retail-transforming-online-shopping-experience-for-customers/">https://cyfuture.com/blog/augmented-reality-in-retail-transforming-online-shopping-experience-for-customers/</a>
4.	Smart speaker shopping	<a href="https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/">https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/</a>

### Text Book

1. Dr.Harjit Singh, Retail Management - A Global Perspective, Text and Cases, Revised Edition, S. Chand& Company Ltd., New Delhi, 2014

### References

1. Gibson G Vedamani, Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi, 2011
2. Gourav Ghosal, Retail Management, Maxford Books Publishing House, New Delhi, 2010
3. Dr. L. Natarajan, Retail Management, Margham Publications, Chennai,2016

### Web Links

1. <https://www.yourarticlelibrary.com/marketing/distribution-channels/wholesaling-importance-functions-and-types-of-wholesaling/29899>
2. [http://data.conferenceworld.in/IIMT\\_NHSEMH/12.pdf](http://data.conferenceworld.in/IIMT_NHSEMH/12.pdf)



### Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Retailing</b>			
1.1	Meaning	<ul style="list-style-type: none"> <li>Recall the term retailing</li> </ul>	K1
1.2	Definition	<ul style="list-style-type: none"> <li>Define retail management</li> </ul>	K1
1.3	Characteristics	<ul style="list-style-type: none"> <li>Explain the characteristics of retailing</li> </ul>	K2
1.4	Retailing Principles	<ul style="list-style-type: none"> <li>Identify a law or fact of retailing</li> </ul>	K3
1.5	Retail sales objectives	<ul style="list-style-type: none"> <li>Identify the objectives of retail sales</li> </ul>	K2
1.6	Retailing in India	<ul style="list-style-type: none"> <li>Explain the retailing business in India and across the world</li> </ul>	K2
1.7	Across the globe		
1.8	Emerging trends in retailing	<ul style="list-style-type: none"> <li>Summarize the recent trends in retailing</li> </ul>	K2
1.9	Retail formats 1.9.1 Store based 1.9.2 Non-store based 1.9.3 Traditional and non-traditional retailing 1.9.4 Internet retailing 1.9.5 Cyber retailing	<ul style="list-style-type: none"> <li>Examine the retail formats</li> <li>Compare store and non-store based retailing with traditional and non-traditional retailing</li> <li>Explain internet and cyber retailing</li> </ul>	K4
<b>Unit II Store Location</b>			
2.1	Importance	<ul style="list-style-type: none"> <li>Evaluate the importance of store location</li> </ul>	K5
2.2	Selection of loyalty	<ul style="list-style-type: none"> <li>Discuss the selection of loyalty</li> </ul>	K2
2.3	Site analysis	<ul style="list-style-type: none"> <li>Discuss the various site and trading analysis</li> </ul>	K2
2.4	Trading analysis		
2.5	Demand and supply density	<ul style="list-style-type: none"> <li>Identify the demand and supply density</li> </ul>	K2
2.6	Site availability	<ul style="list-style-type: none"> <li>Discuss about the site availability</li> </ul>	K2
2.7	Trends in store location	<ul style="list-style-type: none"> <li>Analyze the trends in store location</li> </ul>	K4
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> <li>Explain about the segmentation in retail marketing</li> </ul>	K2
2.9	Significance	<ul style="list-style-type: none"> <li>List out the importance of retail marketing segmentation</li> </ul>	K1
2.10	Market segmentation process	<ul style="list-style-type: none"> <li>Describe the various process in market segmentation</li> </ul>	K1
2.11	Key retail segments.	<ul style="list-style-type: none"> <li>Identify the key segments in retail marketing.</li> </ul>	K2

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit III Inventory</b>			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> <li>List out the reasons for holding inventory</li> </ul>	K1
3.2	Methods of inventory control	<ul style="list-style-type: none"> <li>Identify the various inventory control methods.</li> </ul>	K3
3.3	Selective inventory management	<ul style="list-style-type: none"> <li>Explain the selective inventory management</li> </ul>	K2
3.4	EOQ model	<ul style="list-style-type: none"> <li>Analyze EOQ model</li> </ul>	K4
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	<ul style="list-style-type: none"> <li>Compare the various inventory analysis</li> </ul>	K4
3.6	Inventory costs	<ul style="list-style-type: none"> <li>Compute the inventory costs</li> </ul>	K4
3.7	Material handling	<ul style="list-style-type: none"> <li>Explain various methods of material handling</li> </ul>	K2
3.8	Latest development in inventory management	<ul style="list-style-type: none"> <li>Explain the latest methods and developments in inventory management</li> </ul>	K2
<b>Unit IV Retail Stores Location</b>			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> <li>Examine the elements of retail store operations</li> </ul>	K4
4.2	Management of retail store	<ul style="list-style-type: none"> <li>Explain the retail store management</li> </ul>	K2
4.3	The role of centralized retailer	<ul style="list-style-type: none"> <li>Examine the role of centralized retailer</li> </ul>	K4
4.4	An integrated retailing approach	<ul style="list-style-type: none"> <li>Explain the various approaches in retailing</li> </ul>	K2
4.5	Operations master schedule	<ul style="list-style-type: none"> <li>Examine the various operation master schedules</li> </ul>	K4
4.6	Store maintenance	<ul style="list-style-type: none"> <li>Identify the store maintenance methods</li> </ul>	K2
4.7	Energy management	<ul style="list-style-type: none"> <li>Explain about the energy management</li> </ul>	K2
4.8	Retailing success tips	<ul style="list-style-type: none"> <li>Identify the retailing success tips</li> </ul>	K2
<b>Unit V Distribution Management</b>			
5.1	Distribution channel	<ul style="list-style-type: none"> <li>Explain the various distribution channels</li> </ul>	K2
5.2	Functions of a distribution channel	<ul style="list-style-type: none"> <li>Sketch the various functions of channels of distribution</li> </ul>	K2
5.3	Channel levels	<ul style="list-style-type: none"> <li>Explain the various channel levels</li> </ul>	K2
5.4	Elements of physical distribution	<ul style="list-style-type: none"> <li>Classify the elements of physical distribution</li> <li>Sketch the critical elements of retail stores distribution management</li> </ul>	K3

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
5.5	Wholesaling 5.5.1 Classification and characteristics	<ul style="list-style-type: none"> <li>Explain the characteristics and classification of wholesaling</li> </ul>	K2
5.6	Warehousing 5.6.1 Need 5.6.2 Benefits 5.6.3 Functions 5.6.4 Features 5.6.5 Classifications	<ul style="list-style-type: none"> <li>Explain the needs, features benefits and functions of warehousing.</li> <li>Discuss the various types of warehousing</li> </ul>	K2

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	M	-	-	M	-	M	-	-	-	-	H
CO2	H	H	M	M	-	H	H	-	-	M	-	M	H
CO3	M	-	H	M	H	H	H	M	L	-	L	-	-
CO4	H	-	-	M	M	H	-	M	-	M	-	L	M
CO5	-	H	M	M	H	H	L		H	M	H	M	L
CO6	H	-	M	M	-	H	-	L	-	H	-	M	L

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Co-Coordinator - Dr. R. Manivanan

<b>Semester –IV</b>	<b>ALLIED: VI</b>	<b>Code : U17CM4Y6</b>
<b>Credits : 4</b>	<b>CORPORATE ACCOUNTING</b>	<b>Hours per Week :5</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
<b>1</b>	Explain the issues and reissues of shares, prepare the journal entries	<b>K2</b>	<b>I</b>
<b>2</b>	Prepare the final accounts of companies after accounting for debentures.	<b>K6</b>	<b>II</b>
<b>3</b>	Determine the practical skills on Amalgamation and Internal Reconstruction of Companies.	<b>K5</b>	<b>III</b>
<b>4</b>	Construct the consolidated balance sheet of Holding and Subsidiary companies.	<b>K6</b>	<b>IV</b>
<b>5</b>	Analyse the problems and issues at the time of Winding up of the companies.	<b>K4</b>	<b>V</b>
<b>6</b>	Prepare the Accounts relating to liquidation of Companies.	<b>K6</b>	<b>V</b>

### Unit I Accounting for Share Capital

(15Hours)

- 1.1 Issues of shares
- 1.2 Allotment of shares
- 1.3 Forfeiture of shares
- 1.4 Reissue of forfeited shares
- 1.5 Redemption of preference shares.

### Unit II Accounting For Debentures

(15Hours)

- 2.1 Issue of Debentures at par and Premium
- 2.2 Redemption of Debentures
- 2.3 Sinking fund method
- 2.4 Purchase of own debentures in open market
- 2.5 Preparation of final accounts of companies (excluding managerial remuneration)

**Unit III Problems in Amalgamation and Internal Reconstruction of Companies (15Hours)**

- 3.1 Accounting for amalgamation in the nature of purchase and merger
- 3.2 Internal reconstruction
- 3.3 Profits prior to incorporation.

**Unit IV Accounting for Holding and Subsidiary Companies (15Hours)**

- 4.1 Holding Companies (including intercompany holdings with one subsidiary company)
- 4.2 Consolidation of Balance sheet
- 4.3 Treatment of mutual Owings
- 4.4 Contingent liabilities
- 4.5 Unrealized profit
- 4.6 Revaluation of assets
- 4.7 Minority interest

**Unit V Accounts Relating to Liquidation of Companies (15Hours)**

- 5.1 Liquidator's final statement
- 5.2 Order of payment
- 5.3 Preferential payments (creditors)
- 5.4 Overriding preferential payments
- 5.5 Preparation of statement of affairs

**Unit VI - Topics for Self Study**

S.No.	Topics	Web Links
1	Human Resource Accounting	<a href="https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403">https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403</a> <a href="https://opensource.com/resources/virtualization">https://opensource.com/resources/virtualization</a> - :~:text=Virtualization%20is%20the%20process%20of,on%20a%20computer%20system%20simultaneously
2	Voyage accounts	<a href="https://www.tutorialspoint.com/financial_accounting/financial_voyage_accounting.htm">https://www.tutorialspoint.com/financial_accounting/financial_voyage_accounting.htm</a>
3	Farm accounts	<a href="http://www.ruralfinanceandinvestment.org/sites/default/files/1163528274908_Farm_accounting.pdf">http://www.ruralfinanceandinvestment.org/sites/default/files/1163528274908_Farm_accounting.pdf</a>
4	Accounting for Price level	<a href="https://www.educba.com/inflation-">https://www.educba.com/inflation-</a>

changes (Inflation accounting)	accounting/
--------------------------------	-------------

### Text Book

1. Reddy T.S. and Dr.A. Murthy, Corporate Accounting, Margham Publications, Chennai, 6<sup>th</sup> ED.
2. Workbook prepared by the Department of Commerce, Bishop Heber College.

### References

1. Dr. S.M. Shukla & Dr. K.L. Gupta, Corporate Accounting, SahityaBhawan Publications, January 2018
2. S. Chand Jain & Narang, Advanced Accountancy (Corporate Accounting) Vol II, Kalyani Publishers, 2014

### Web Links

1. <http://dsc.du.ac.in/wp-content/uploads/2020/04/2018-08-01-accounting-share-capital.pdf>
2. <https://www.edupristine.com/blog/amalgamation-explained-detail>
3. <http://studymaterial.unipune.ac.in:8080/jspui/bitstream/123456789/2664/1/Amalgamation%2C%20Absorption%20etc.pdf>
4. <https://en.wikipedia.org/wiki/Liquidation>

**Theory – 20% (Section A & B), Problems – 80% (Section C & D)**

### Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit – I Accounting for Share Capital</b>			
1.1	Issues of shares	<ul style="list-style-type: none"> <li>Recall the concept of issue of share</li> </ul>	K1
1.2	Allotment of shares	<ul style="list-style-type: none"> <li>Explain the issue of share at Par, Premium and Discount</li> <li>Identify the fully called up and paid up issue of shares</li> </ul>	K2
1.3	Forfeiture of shares	<ul style="list-style-type: none"> <li>Explain the problems for issue of share at discount and premium of forfeiture</li> </ul>	K2

1.4	Reissues of forfeited shares	<ul style="list-style-type: none"> <li>Illustrate the reissue of forfeited shares</li> </ul>	K2
1.5	Redemption of preference shares.	<ul style="list-style-type: none"> <li>Explain the conception of preferential share</li> <li>Outline the workings of redemption entries</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>Unit II Accounting for Debentures</b>			
2.1	Issue of Debentures at par and Premium	<ul style="list-style-type: none"> <li>Explain the concept of issue and redemption of debentures</li> </ul>	K2
2.2	Redemption of Debentures	<ul style="list-style-type: none"> <li>Analyse the workings of issue of Debentures under various circumstances</li> </ul>	K3
2.3	Sinking Fund Method	<ul style="list-style-type: none"> <li>Explain the workings of Redemption of Debentures- Sinking Fund Method</li> </ul>	K5
2.4	Purchase of own debentures in open market (Cum-Interest and Ex-interest method)	<ul style="list-style-type: none"> <li>Calculate the open market purchase of own debentures</li> </ul>	K4
2.5	Preparation of final accounts of companies	<ul style="list-style-type: none"> <li>Explain the concept of Final accounts of Companies</li> <li>Prepare final accounts of the companies</li> </ul>	K6
<b>Unit –III Problems in Amalgamation and Internal Reconstruction of Companies</b>			
3.1	Accounting for amalgamation in the nature of purchase and merger	<ul style="list-style-type: none"> <li>Recognize the theory of amalgamation, absorption, reconstruction</li> <li>Calculate the workings of amalgamation with purchase consideration</li> </ul>	K4
3.2	Internal Reconstruction	<ul style="list-style-type: none"> <li>Explain the concept of the internal reconstruction</li> <li>Calculate the internal reconstruction</li> </ul>	K4
3.3	Profit prior to Incorporation	<ul style="list-style-type: none"> <li>Calculate the time ratio and sales ratio</li> <li>Discuss the problems of profit prior to incorporation</li> <li>Prepare the profit prior to incorporation with and without trial balance</li> </ul>	K5
<b>Unit - IV Accounting for Holding and Subsidiary Companies</b>			
4.1	Holding Companies	<ul style="list-style-type: none"> <li>Define and discuss the concept of Holding Company</li> </ul>	K1
4.2	Consolidation balance sheet	<ul style="list-style-type: none"> <li>Prepare the holding companies' consolidation balance sheet</li> </ul>	K6
4.3	Treatment of Mutual Owings	<ul style="list-style-type: none"> <li>Evaluate the treatment of mutual Owings</li> </ul>	K5
4.4	Contingent Liabilities	<ul style="list-style-type: none"> <li>Describe the contingent liabilities</li> </ul>	K2
4.5	Unrealized profit	<ul style="list-style-type: none"> <li>Discuss about the unrealized profit</li> </ul>	K2
4.6	Revaluation of Assets	<ul style="list-style-type: none"> <li>Calculate the revaluation of assets</li> </ul>	K4

4.7	Minority Interest	• Discuss and calculate the minority interest	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>Unit - V Accounts Relating to Liquidation of Companies</b>			
5.1	Liquidator's final statement	• Explain and calculate Liquidation of Companies	K2
5.2	Order of payment	• Calculate the order of payment	K4
5.3	Preferential payments	• Prepare Liquidator's Statement of Affairs to know the preference in payment of creditors.	K6
5.4	Overriding Preferential payments	• Discuss and analyse the overriding preferential payments	K2
5.5	Preparation of statement of affairs	• Prepare the statement of affairs on liquidation.	K6

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	L	-	H	H	-	-	M	H	L	H	M
<b>CO2</b>	H	H	H	M	-	H	L	-	-	M	H	M	H
<b>CO3</b>	H	H	M	H	M	H	M	L	-	H	-	M	-
<b>CO4</b>	H	H	H	H	M	H	L	M	-	H	M	H	H
<b>CO5</b>	H	H	-	L	H	H	L	-	H	M	H	H	-
<b>CO6</b>	H	H	H	L	H	H	M	-	M	H	-	H	M

### Course Assessment Methods

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-coordinator - Mr. A. Palpandian**



<b>Semester –IV</b>	<b>SBEC: II</b>	<b>Code : U17CMPS2</b>
<b>Credits : 2</b>	<b>COMPUTER TOOLS- SPREAD SHEET</b>	<b>Hours per Week :2</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Develop knowledge in basics of Excel for navigation and construction of worksheet.	<b>K6</b>	<b>I</b>
<b>2</b>	Prepare Spread sheet by integrating the basic formatting functions.	<b>K6</b>	<b>II</b>
<b>3</b>	Construct customised document to present data by applying custom and conditional formatting and filtering.	<b>K6</b>	<b>III</b>
<b>4</b>	Analyse data through the use of intermediate formulations of lookups and reference data.	<b>K4</b>	<b>IV</b>
<b>5</b>	Create charts using advanced chart elements in Excel.	<b>K6</b>	<b>IV</b>
<b>6</b>	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel.	<b>K3</b>	<b>V</b>

### Unit I - Introduction to MS EXCEL

**(6 Hours)**

- 1.1 Introduction and Navigating MS Excel – Cells, Rows, and Columns
- 1.2 Workbooks –Opening – Labeling and Naming
- 1.3 Adding and Deleting
- 1.4 Hiding/ Unhiding
- 1.5 Columns and Rows – Adjacent Columns –Separated-Columns
- 1.6 Saving Workbooks -Saving an Existing File.
- 1.7 Headers and Footers
- 1.8 Margins for Headers and Footers – Print Area ~print a Range of pages
- 1.9 Printing

### Unit II - Entering Information and Manage Work Book Changes in MS EXCEL

**(6 Hours)**

- 2.1 Entering data – Entering Labels and Values - Entering Values –Multiple Entries –

- 2.2 Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns
- 2.3 To Paste an item from clipboard
- 2.4 Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row
- 2.5 Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data
- 2.6 Locking Rows and Columns by Freezing Panes -Spell Check –AutoCorrect
- 2.7 Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colors to Cells
- 2.8 Changing Column Width- Changing Column Width using the Mouse – Changing Row Height
- 2.9 Change a Row Height by dragging the Mouse -Merge Cells
- 2.10 Applying Number Formats-Creating Custom Number Formats-Align Cell Contents
- 2.11 Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns

**Unit III - Apply Custom Formats and Layouts**

**(6Hours)**

- 3.1 Apply custom data formats
- 3.2 Creating custom formats (number, time, date)
- 3.3 Using advanced fill series options
- 3.4 Apply advanced conditional formatting and filtering
- 3.5 Creating custom conditional formats
- 3.6 Using functions to format cells
- 3.7 Creating advanced filters
- 3.8 Apply custom styles and templates-creating-modifying cell styles
- 3.9 Creating custom color and font formats
- 3.10 Creating themes
- 3.11 Creating fields

**Unit IV - Create Advanced Formulas And Formatting**

**(6Hours)**

- 4.1 Definition and Explanation of Formulas
- 4.2 Using the IF, AND, and OR functions
- 4.3 Using the SUMIF, AVERAGEIF, and COUNTIF
- 4.4 Conditional Formatting
- 4.5 Using the VLOOKUP
- 4.6 Using the HLOOKUP
- 4.7 Creating advanced chart elements
- 4.8 Creating dual-axis charts
- 4.9 Creating custom chart templates
- 4.10 Creating Pivot Tables

**Unit V- Statistical Functions in EXCEL****(6Hours)**

- 5.1 Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness
- 5.2 Descriptive Statistics
- 5.3 Chi-square
- 5.4 Independent t test
- 5.5 Paired t test
- 5.6 ANOVA
- 5.7 Correlation
- 5.8 Regression

**Unit VI - Topics for Self Study**

S.No	Topics	Web link
1	Fitting a trend line to the observed data	<a href="https://en.wikipedia.org/wiki/Linear_trend_estimation">https://en.wikipedia.org/wiki/Linear_trend_estimation</a>
2	Polynomial trends	<a href="https://www.investopedia.com/terms/p/polynomial_trending.asp">https://www.investopedia.com/terms/p/polynomial_trending.asp</a>
3	Logarithmic, Power and Exponential Trends	<a href="https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/">https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/</a>
4	Moving averages	<a href="https://www.investopedia.com/terms/m/movingaverage.asp">https://www.investopedia.com/terms/m/movingaverage.asp</a>
5	Exponential smoothing	<a href="https://otexts.com/fpp2/expsmooth.html">https://otexts.com/fpp2/expsmooth.html</a>

**Text Book**

1. Dr. D. Joseph Anbarasu et al., – Excel for business, Learn Tech Press, Trichy.

**References**

1. John Walkenbach, Excel 2016 Bible, Wiley, 1<sup>st</sup> Edition
2. Gary Shelly, Thomas. J. Cashman, Jeffrey. J. Quasney- Microsoft Office Excel, 2007: complete concepts and techniques.
3. William Fischer, Excel: QuickStart Guide- From Beginner to Expert, Create Independent Publishing Platform, 2016, 13<sup>th</sup> Edition.

**Web Links**

1. <https://www.wiseowl.co.uk/excel/exercises/standard/>
2. <https://www.excel-exercise.com/>

**Practical Examination only**

## Specific Learning Outcomes (SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
<b>Unit I Introduction to MS EXCEL</b>			
1	Introduction to Microsoft excel	<ul style="list-style-type: none"> <li>Recall the menus in MS-excel</li> </ul>	<b>K1</b>
1.1	Navigating Microsoft excel	<ul style="list-style-type: none"> <li>Apply shortcuts keys to perform tasks</li> </ul>	<b>K3</b>
1.2	Opening of workbooks– Microsoft excel 2010	<ul style="list-style-type: none"> <li>Create a new document</li> </ul>	<b>K6</b>
1.3 to 1.5	Adding and deleting Documents Saving a Documents	<ul style="list-style-type: none"> <li>Create a table, selecting text using mouse or keyboard and Make use of the option for adding, deleting, editing columns</li> </ul>	<b>K6</b>
1.6 to 1.9	Saving workbooks, creating headers, footers, adjustments of margins	<ul style="list-style-type: none"> <li>Identify the option for saving and creating margins, header and footer, printing of the documents</li> </ul>	<b>K2</b>
<b>Unit -II Entering Information and Manage Workbook in MS EXCEL</b>			
2.1- 2.2	Entering data, copying cells	<ul style="list-style-type: none"> <li>Identify the entering of labels and values in rows and columns excel in the document.</li> </ul>	<b>K2</b>
2.3 to 2.6	Pasting, inserting, deleting, filling cells and locking rows and columns	<ul style="list-style-type: none"> <li>State the method of pasting item from clipboard, inserting columns and rows</li> <li>Summarize the process of deleting, and filling items in the rows and columns locking items in a rows and columns</li> </ul>	<b>K2</b>
2.7- 2.9	Formatting a worksheet, changing column width and change a row height	<ul style="list-style-type: none"> <li>Create a Spread sheet and change the column width, row height and merging cells</li> <li>Create a spread sheet with conditional formatting (with freeze and unfreeze rows and columns)</li> </ul>	<b>K6</b>
2.10- 2.11	Applying number formats and creating your own cell styles	<ul style="list-style-type: none"> <li>Apply the Number formats</li> </ul>	<b>K3</b>
<b>Unit III Applying Customs, Formats and Layouts</b>			
3.1- 3.2	Applying custom data Creating custom formats (number, time, date)	<ul style="list-style-type: none"> <li>Create a customized document by creating number, time and date field on the layout</li> </ul>	<b>K6</b>
3.3	Using advanced fill series options	<ul style="list-style-type: none"> <li>Analyse the method of advanced fill series options</li> </ul>	<b>K4</b>
3.4	Apply advanced conditional formatting and filtering	<ul style="list-style-type: none"> <li>Spell the process of applying advanced conditional formatting and filtering</li> </ul>	<b>K1</b>
3.5	Creating custom conditional formats	<ul style="list-style-type: none"> <li>Define custom formatting for data that meets the condition</li> </ul>	<b>K2</b>

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
3.6	Using functions to format cells	<ul style="list-style-type: none"> <li>Demonstrate the conditional formatting in excel functions to format cells</li> </ul>	K3
3.7	Creating advanced filters	<ul style="list-style-type: none"> <li>Create document in Excel using Advanced Filters</li> </ul>	K6
3.8	Apply customs styles and templates-creating-modifying cell styles	<ul style="list-style-type: none"> <li>Apply customs styles and templates to create and modify cell styles</li> </ul>	K3
3.9	Creating customs colour and fonts formats	<ul style="list-style-type: none"> <li>Demonstrate the custom colors and formats fonts.</li> </ul>	K3
3.10-3.11	Creating themes, Creating fields	<ul style="list-style-type: none"> <li>Create Themes</li> <li>Create the field names.</li> </ul>	K6
<b>Unit IV Create Advanced Formulas and Charts and Tables</b>			
4.1	Definition and Explanation of Formulas	<ul style="list-style-type: none"> <li>List the basic formulae in Excel</li> </ul>	K1
4.2	Using the IF, AND, and OR functions	<ul style="list-style-type: none"> <li>Apply IF, AND and OR functions</li> </ul>	K3
4.3	Using the SUMIF, AVERAGEIF, and COUNTIF	<ul style="list-style-type: none"> <li>Apply "AVERAGEIFs", "SUMIFs" and "COUNTIFs"</li> </ul>	K3
4.4	Conditional Formatting	<ul style="list-style-type: none"> <li>Use Conditional formatting in Excel in order to highlight cells with a certain color, depending on the cell's value.</li> </ul>	K3
4.5	Using the VLOOKUP functions	<ul style="list-style-type: none"> <li>Relate VLOOKUP function to look up data in a table organized vertically</li> </ul>	K4
4.6	Using the HLOOKUP functions	<ul style="list-style-type: none"> <li>Relate HLOOKUP function to look through the data horizontally and get the desired result based on the rows to number</li> </ul>	K4
4.7	Creating advanced chart elements	<ul style="list-style-type: none"> <li>Construct charts and customize the formatting of charts in Excel</li> </ul>	K6
4.8	Creating dual-axis charts	<ul style="list-style-type: none"> <li>Create Excel chart with secondary Axis to display line and bar charts on the same graph</li> </ul>	K6
4.9	Creating custom chart templates	<ul style="list-style-type: none"> <li>Design a custom chart and save them as an Excel chart template</li> </ul>	K6
4.10	Creating Pivot Tables	<ul style="list-style-type: none"> <li>Create, modify, and format PivotTable</li> </ul>	K6
<b>Unit V Advanced Excel Statistical Functions for Decision Making</b>			
5.1	Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness	<ul style="list-style-type: none"> <li>Apply the Basic Statistics functions like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness</li> </ul>	K3

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
5.2-5.8	Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regression	<ul style="list-style-type: none"> <li>Execute functions like-Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regressions</li> </ul>	K3

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	-	M	-	H	H	-	H	-	H	-	M	-
<b>CO2</b>	-	H	-	-	H	H	-	H	L	-	--	H	L
<b>CO3</b>	H	-	-	-	H	H	-	-	-	-	-	H	M
<b>CO4</b>	-	-	-	-	H	H	-	-	-	H	M	H	M
<b>CO5</b>	M	-	H	-	H	H	L	H	L	H	-	H	-
<b>CO6</b>	-	-	-	-	H	H	L	-	-	H	-	H	-

### Course Assessment Methods

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Record Note, Observation Note and Assignment</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**Course Co-Coordinator- Dr. K. Muthulakshmi**

<b>SEMESTER: IV</b>	<b>NMEC II PRINCIPLES OF MANAGEMENT</b>	<b>COURSE CODE: U18CM4E2</b>
<b>CREDITS: 2</b>		<b>TOTAL HOURS: 30</b>

### **COURSE OUTCOMES**

At the end of this Course, the students will be able to

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Express the fundamental concepts of Management	K2	I
2.	Discuss the Steps in planning process	K6	II
3.	Elaborate the organisational Structure	K6	II
4.	List down sources of Recruitment	K4	III
5	Classify the leadership styles and reiterate its importance	K4	IV
6.	Elaborate the methods and need for communication, coordination, control within an organization	K6	V

### **COURSE CONTENTS**

#### **UNIT I – MANAGEMENT (6 Hours)**

- 1.1.1 Definitions
- 1.1.2 Features of management
- 1.1.3 Principles of management

#### **UNIT II –Management and Planning (6Hours)**

- 2.2 Planning
  - 2.2.1 Meaning
  - 2.2.2 Steps in Planning
  - 2.2.3 Planning Process
  - 2.2.4 Decision making

#### **UNIT III–Organising and Staffing (6Hours)**

- 3.1 Organising
  - 3.1.1 Definition and meaning
  - 3.1.2 Features of Organising
  - 3.1.3 Organisational Structure
  - 3.1.4 Delegation –Process
- 3.2 Staffing
  - 3.2.1 Meaning
  - 3.2.2 Objectives
  - 3.2.3 Recruitment
    - 3.2.3.1 Sources of Recruitment

#### **UNIT IV – Directing (6Hours)**

- 4.1 Motivation
  - 4.1.1 Definition
  - 4.1.2 Maslow’s theory of Hierarchy of needs
  - 4.1.3 Douglas McGregor’s theory
- 4.2 Leadership
  - 4.2.1 Importance
  - 4.2.2 Leadership Styles
  - 4.2.3 Qualities of a good leader

- 4.3 Communication
  - 4.3.1 Process
  - 4.3.2 Types of Communication

**UNIT V - Coordination and control (6Hours)**

- 5.1 Coordination
  - 5.1.1 Concept
  - 5.1.2 Features
  - 5.1.3 Internal and External Coordination
- 5.2 Control
  - 5.2.1 Concept
  - 5.2.2 Importance
  - 5.2.3 Process
  - 5.2.4 Essentials of a Good Control System

**TOPICS FOR SELF STUDY**

Sl. No	Topics	Web Links
1.	Millennial and Modern Leadership Styles	<a href="https://www.business.com/articles/leadership-styles-millennials/">https://www.business.com/articles/leadership-styles-millennials/</a>
2.	Modern techniques of Control	<a href="https://www.yourarticlelibrary.com/management/control/modern-techniques-of-control-management/53358">https://www.yourarticlelibrary.com/management/control/modern-techniques-of-control-management/53358</a>
3.	Using Artificial Intelligence to source, assess and screen employees	<a href="https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/">https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/</a>
4.	Employee branding	<a href="https://beamery.com/blog/employer-branding">https://beamery.com/blog/employer-branding</a>

**TEXT BOOK**

- 1. Dr. C.B. Gupta, Business Organisation and Management, Sultan Chand & Co, 2010

**REFERENCES**

- 1. Charles W.L. Hill, Steven L. McShane, Principles of Management, McGrawHill, 1<sup>st</sup> Edition, 2008
- 2. K. Sundar, Principles of Management, VNI Publishing House, 2013, ISBN-978-8182093119
- 3. David S. Bright et al., Principles of Management, OpenStax Rice University, 2019, ISBN no. 9780998625775

**WEB LINKS**

- 1. [https://www.mnsu.edu/activities/leadership/leadership\\_styles.pdf](https://www.mnsu.edu/activities/leadership/leadership_styles.pdf)
- 2. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination-meaning-need-and-principles-organisation/4999>

**SPECIFIC LEARNING OUTCOMES**



Unit	Contents	Learning Outcomes	Blooms Taxonomic Highest Level of Transaction
<b>UNIT I MANAGEMENT</b>			
1.1	Management 1.1.1 Definitions 1.1.2 Features of management 1.1.3 Principles of management 1.1.4 Functions of management	<ul style="list-style-type: none"> <li>Define the term Management.</li> <li>Describe the Features of Management.</li> <li>Outline the Principles of Management.</li> <li>List the Functions of Management.</li> </ul>	<b>K2</b>
<b>UNIT II PLANNING</b>			
2.1	Planning 2.2.1 Meaning 2.2.2 Steps in Planning 2.2.3 Planning Process 2.2.4 Decision making 2.2.5 Steps in Decision making	<ul style="list-style-type: none"> <li>Recall the concept of planning</li> <li>Define planning and apply it in business</li> <li>Explain and understand the planning process</li> <li>Apply the decision making</li> <li>Evaluate the steps in decision making</li> </ul>	<b>K6</b>
<b>UNIT III ORGANISING AND STAFFING</b>			
3.1	<b>Organising</b> 3.1.1 Definition and meaning 3.1.2 Features of Organising 3.1.3 Organisational Structure 3.1.4 Delegation – Process 3.1.5 Decentralization	<ul style="list-style-type: none"> <li>Define and recall the concept of organising</li> <li>Explain the features of organising</li> <li>Discuss the structure of organising</li> <li>Recognize the delegation process</li> <li>Discuss decentralization process</li> </ul>	<b>K2</b>
3.2	<b>Staffing</b> 3.2.1 Meaning 3.2.2 Objectives 3.2.3 Recruitment 3.2.3.1 Sources of Recruitment 3.2.4 Training 3.2.4.1 Methods of Training	<ul style="list-style-type: none"> <li>Recall the meaning of Staffing</li> <li>Outline the Objectives of Staffing</li> <li>Define the term Recruitment.</li> <li>Analyse the Sources of Recruitment</li> </ul>	<b>K4</b>
<b>UNIT IV DIRECTING</b>			
4.1	<b>Motivation</b>	<ul style="list-style-type: none"> <li>Define the term</li> </ul>	

	4.1.1 Definition 4.1.2 Maslow's theory of Hierarchy of needs 4.1.3 Douglas McGregor's theory	Motivation. • Explain Maslow's and Douglas Theories of Motivation	<b>K2</b>
4.2	<b>Leadership</b> 4.2.1 Importance 4.2.2 Leadership Styles 4.2.3 Qualities of a good leader	• Identify the Importance of Leadership in an Organisation. • Discuss the various Leadership Styles. • Outline the Qualities of a good leader.	<b>K2</b>
4.3	<b>Communication</b> 4.3.1 Process 4.3.2 Types of Communication	• State the meaning of Communication. • Evaluate the communication Process. • Outline the types of Communication.	<b>K6</b>
<b>UNIT V COORDINATION AND CONTROL</b>			
5.1	<b>Coordination</b> 5.1.1 Concept 5.1.2 Features 5.1.3 Internal and External Coordination	• Define Coordination. • Outline the features of Coordination. • Evaluate Internal and External Coordination.	<b>K6</b>
5.2	<b>Control</b> 5.2.1 Concept 5.2.2 Importance 5.2.3 Process 5.2.4 Essentials of a Good Control System	• Recall the concept of Control. • Describe the Importance of Control • Explain the Process of Control • Outline the essentials of a good control system.	<b>K2</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H					M	M	H	H	M	
CO2	H	M	M			M	L			H			L
CO3	M	M	H							H	H		M

CO4	M	H	M			H	L			H		H	M
CO5	M	H								H	M		M
CO6	H	H				H	L			H		M	M

## COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

<b>Semester –V</b>	<b>CORE:VI</b>	<b>Code : U17CM506</b>
<b>Credits : 5</b>	<b>INCOME TAX LAW AND PRACTICE</b>	<b>Hours per Week :6</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Recognise the fundamental concepts relating to Taxation	<b>K1</b>	<b>I</b>
<b>2</b>	Discuss and infer the Residential status and taxable income based on the status of an individual	<b>K2</b>	<b>I</b>
<b>3</b>	Calculate the Net income from salary of an individual.	<b>K4</b>	<b>II</b>
<b>4</b>	Calculate the GAV, NAV and Income from House Property of an individual.	<b>K4</b>	<b>III</b>
<b>5</b>	Differentiate and compute the Income from Business and Profession	<b>K4</b>	<b>IV</b>
<b>6</b>	Estimate tax on income from capital gain and Income from other sources	<b>K6</b>	<b>V</b>

### Unit I -- Basic Concepts of Income Tax

**18 Hours**

- 1.1. History of income tax
- 1.2. Cannons of taxation
- 1.3. Assessee
- 1.4. Various types of Assessee
- 1.5. Assessment year
- 1.6. Previous year
- 1.7. Agricultural income
- 1.8. Capital receipts and revenue receipts
- 1.9. Capital expenditure and revenue expenditure
- 1.10. Capital loss and revenue loss
- 1.11. Incomes exempted u/s 10
- 1.12. Ordinary resident, not ordinary resident and non-resident
- 1.13. Basic conditions and additional conditions to identifying the residential status of individual
- 1.14. Residential status
  - 1.14.1 Hindu Undivided Family (HUF)
  - 1.14.2 Company

- 1.14.3 Firm
- 1.14.4 Association of Person (AOP)
- 1.14.5 Body of Individual (BOI)
- 1.14.6 Artificial Juridical person
- 1.15. Incidence of tax
- 1.16. Incomes are taxable for ordinary resident, not ordinary resident and non-resident

**Unit II - Computation of Income from Salary**

**22 Hours**

- 2.1. The characteristics / features of salary
- 2.2. Incomes that is chargeable to tax under the head salaries as per section 15
- 2.3. Different forms of salary
  - 2.3.1 Advance salary
  - 2.3.2 Arrear salary
- 2.4 Gratuity
  - 2.4.1 Government employee
  - 2.4.2 Non-Government employee
- 2.5 Pension
  - 2.5.1. Government employee
  - 2.5.2 Non-Government employee
- 2.6 Leave encashment
  - 2.6.1 Government employee
  - 2.6.2 Non-government employee
- 2.7 Provident fund and its calculation
- 2.8 Profit in lieu of salary
- 2.9 Allowance
- 2.10 Perquisites
  - 2.10.1 Specified employee and unspecified employee
  - 2.10.2 Taxable for all specified and unspecified
  - 2.10.3 Taxable for specified employee only
  - 2.10.4 Exempted for all (specified and unspecified with certain limits)
- 2.11 Deductions u/s 16
- 2.12 Deduction u/s 80c

**Unit III - Computation of Income from House Property**

**12 Hours**

- 3.1 Basic terms
  - 3.1.1 Expected rent
  - 3.1.2 Faire rental value
  - 3.1.3 Market value
  - 3.1.4 Actual rent
  - 3.1.5 Standard rent
  - 3.1.6 Unrealized rent

- 3.1.7 Vacancy period
- 3.1.8 Arrear rent
- 3.2 Income that can be taxed under the head house property
- 3.3 Exempted House Property Income
- 3.4 Calculation of Gross Annual Value
- 3.5 Calculation of Net Annual Value
- 3.6 Treatment of party let out and partly self-occupied house
- 3.7 Treatment of part of the year let out and part of the year self-occupied
- 3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.
- 3.9 The treatment of the following
  - 3.9.1 Pre-completion/ pre-construction interest
  - 3.9.2 Date of loan
  - 3.9.3 Date of completion
  - 3.9.4 Date of repayment
  - 3.9.5 Unrealized rent and arrear of rent recovered
- 3.10 Calculation of income from house property

**Unit IV- Computation of Income from Business Or Profession 13 Hours**

- 4.1 Basic terms
  - 4.1.1 Business
  - 4.1.2 Profession
  - 4.1.3 Vocation
  - 4.1.4 Speculation business
  - 4.1.5 Illegal business
  - 4.1.6 Bad debt recovered allowed earlier
  - 4.1.7 Bad debt recovered disallowed earlier
  - 4.1.8 Under valuation of stock
  - 4.1.9 Over valuation of stock
- 4.2 Various incomes that is taxable under the head of income from business and profession
- 4.3 Various methods of accounting
- 4.4 The losses which are incidental to business
- 4.5 Various expenses which are expressly allowed and disallowed while calculating income from business
- 4.6 Calculation of undervaluation and over valuation of stock
- 4.7 Calculation of Income from business
- 4.8 Rules for calculating Income from profession
- 4.9 Calculation of Income from profession

**Unit V - Computation of Income from Capital Gains and Other Sources 10 Hours**

- 5.1 Income from Capital Gains

- 5.1.1 Capital assets
- 5.1.2 Short term capital assets
- 5.1.3 Long term capital asset
- 5.1.4 Short term capital gain
- 5.1.5 Long term capital gain
- 5.1.6 Transfer
- 5.1.7 Slump sale
- 5.1.8 Cost of acquisition
- 5.1.9 Cost of improvement
- 5.1.10 Indexed cost
- 5.2 Treatment of depreciable asset while calculating capital gains
- 5.3 Various assets which are not included in capital assets
- 5.4 The capital gains exempted u/s 10
- 5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H
- 5.6 Calculation of the income under capital gains
- 5.7 Income from Other Source
  - 5.7.1 Cash system accounting
  - 5.7.2 Mercantile system of accounting
  - 5.7.3 Casual income
  - 5.7.4 Tax free Government securities
  - 5.7.5 Less tax Government securities
  - 5.7.6 Tax free Commercial securities
  - 5.7.7 Less tax Commercial securities
  - 5.7.8 Stake money
- 5.8 Residuary head of income
- 5.9 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source
- 5.10 Various deductions
- 5.11 Various deductions that cannot be claimed as deductions
- 5.12 The treatment of casual incomes
- 5.13 Various kinds of securities and their tax treatment
- 5.14 Grossing up of income and its calculation
- 5.15 Calculation of income from other source

**Unit VI - Topics for Self Study**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Computation of tax liability	(Based on Relevant Assessment Year)
2	Tax Planning	(Based on Relevant Assessment Year)
3	Tax Compliances and Dispute Resolution	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>
4	Common Tax Concerns for Tax Expatriates	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>

### Text Book

1. T. Srinivasan - Income tax Law and Practice (Relevant Assessment Year), Vijay Nicole Imprint Private Limited

### References

1. Vinod Singhanian, Students guide to Income Tax, Taxman, (Relevant Assessment Year)
2. T.S Reddy & Y. Hari Prasad Reddy, Income Tax, Theory, Law & Practice (Relevant Assessment Year), Margham Publications, Chennai.
3. DinkarPagare, Law and practice of income tax, Sultan Chand Sons, (Relevant Assessment Year)

### Web Links

1. <https://www.accaglobal.com/an/en/technical-activities/technical-resourcesearch/2009/august/income-tax.html>
2. <https://www.acowtancy.com/papers/acca-tx/>

**Theory: 20%; Problems: 80%**

### Specific Learning Outcomes (SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
<b>Unit I Concepts of Income Tax</b>			
1.1	History of income tax	<ul style="list-style-type: none"><li>Recall the history of tax</li></ul>	<b>K1</b>
1.2	Cannons of taxation	<ul style="list-style-type: none"><li>Explain the cannons of taxation</li></ul>	<b>K2</b>
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none"><li>Identify the types of assesses</li></ul>	<b>K2</b>
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none"><li>Define Assessment and Previous Year</li></ul>	<b>K1</b>
1.7	Agricultural Income	<ul style="list-style-type: none"><li>Recall the concept of agricultural income</li></ul>	<b>K1</b>
1.8- 1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none"><li>Compare and contrast Capital &amp; Revenue expenses and receipts</li></ul>	<b>K2</b>
1.11	Incomes exempted u/s10	<ul style="list-style-type: none"><li>Classify the various incomes exempted u/s 10.</li></ul>	<b>K2</b>
1.12	Ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"><li>Identify an Ordinary resident, not ordinary resident and non-resident</li></ul>	<b>K2</b>



Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> <li>Explain the Basic and additional conditions to identifying the residential status of individual</li> <li>Identify the Basic conditions and additional conditions to identifying the residential status of individual</li> </ul>	K2
1.14	Residential status 1.14.1 Hindu Undivided Family (HUF) 1.14.2 Company 1.14.3 Firm 1.14.4 Association of Person (AOP) 1.14.5 Body of Individual (BOI) 1.14.6 Artificial Juridical person	<ul style="list-style-type: none"> <li>Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person.</li> </ul>	K2
1.15	Incidence of tax	<ul style="list-style-type: none"> <li>Explain the incomes that are taxable for ROR, RNOR and NR</li> </ul>	K2
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"> <li>Estimate the incomes of ROR, RNOR and NR by applying the relevant provisions.</li> </ul>	K2
<b>Unit II Computation of Income From Salary</b>			
2.1	The characteristics / features of salary	<ul style="list-style-type: none"> <li>Describe the features of salary</li> </ul>	K2
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	<ul style="list-style-type: none"> <li>List the incomes that are chargeable to tax.</li> </ul>	K1
2.3	Different forms of salary	<ul style="list-style-type: none"> <li>Recall the different forms of salary</li> </ul>	K1
2.4	Gratuity 2.4.1 Government employee 2.4.2 Non-Government employee	<ul style="list-style-type: none"> <li>Differentiate the provisions of Gratuity applied to Government and Non-Government employees</li> <li>Recall the provisions relating to Gratuity</li> <li>Calculate exempted and taxable Gratuity for different classes of employees.</li> </ul>	K4
2.5	Pension 2.5.1 Government employee 2.5.2 Non-Government employee	<ul style="list-style-type: none"> <li>Distinguish the provisions of Pension applied to Government and Non-Government employees</li> <li>Identify the provisions relating to Pension</li> <li>Calculate exempted and taxable pension for different classes of employees</li> </ul>	K4

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
2.6	Leave encashment 2.6.1 Government employee 2.6.2 Non-government employee	<ul style="list-style-type: none"> <li>Differentiate the provisions of Leave encashment applied to Government and Non-Government employees</li> <li>Recognize the provisions relating to Leave encashment</li> <li>Calculate exempted and taxable Leave encashment for different classes of employees</li> </ul>	K4
2.7	Provident fund and its calculation	<ul style="list-style-type: none"> <li>List the different types of Provident Fund along with the relevant provisions.</li> <li>Calculate the amount of taxable Provident Fund.</li> </ul>	K4
2.8	Profit in lieu of salary	<ul style="list-style-type: none"> <li>State the meaning of profit in lieu of salary</li> </ul>	K1
2.9	Allowance	<ul style="list-style-type: none"> <li>Classify the different types of allowances</li> <li>Solve problems applying the rules for HRA and EA.</li> </ul>	K3
2.10	Perquisites 2.10.1 Specified employee and unspecified employee 2.10.2 Taxable for all specified and unspecified 2.10.3 Taxable for specified employee only 2.10.4 Exempted for all (specified and unspecified with certain limits)	<ul style="list-style-type: none"> <li>Classify the different types of perquisites</li> <li>Define a specified employee</li> <li>Solve problems applying the rules for perquisites and calculate value of perquisites.</li> <li>Solve problems by applying the rules for perquisites and calculate Income from salary.</li> </ul>	K3
2.11	Deductions u/s 16	<ul style="list-style-type: none"> <li>Identify the specific deductions u/s 16</li> <li>Calculate Income from Salary</li> </ul>	K4
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> <li>List the deductions u/s 80C</li> <li>Solve problems to calculate deductions u/s 80C</li> </ul>	K3
<b>Unit III Computation of Income from House Property</b>			
3.1	Basic terms	<ul style="list-style-type: none"> <li>Define the various basic terms relating to House Property.</li> </ul>	K1
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> <li>Discuss the various Incomes that can be taxed under the head house property.</li> <li>Calculate tax in income from house property</li> </ul>	K4
3.3	Exempted house property income	<ul style="list-style-type: none"> <li>Explain the various incomes that are exempt from House property income.</li> </ul>	K2

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"> <li>Calculate GAV</li> </ul>	K4
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"> <li>Calculate NAV</li> </ul>	K4
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"> <li>Illustrate the treatment of partly let out and partly self-occupied house.</li> </ul>	K2
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"> <li>Recognize the treatment for self-occupied house that is let out part of the year and self-occupied part of the year.</li> </ul>	K1
3.8	The rules that should be followed while allowing interest on borrowed capital for self-occupied house.	<ul style="list-style-type: none"> <li>Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house</li> </ul>	K2
3.9	Treatment of 3.9.1 Pre-completion/ pre-construction interest 3.9.2 Date of loan 3.9.3 Date of completion 3.9.4 Date of repayment 3.9.5 Unrealized rent and arrear of rent recovered	<ul style="list-style-type: none"> <li>Show the method of calculation of Pre-completion interest.</li> <li>Calculate pre-completion interest.</li> </ul>	K4
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> <li>Calculate IFHP.</li> </ul>	K4
<b>Unit IV Calculation of Income from Business Or Profession</b>			
4.1	Basic terms	<ul style="list-style-type: none"> <li>Define the basic terms pertaining to Income from business or profession</li> </ul>	K1
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> <li>Explain the incomes that are taxable under the head of income from business and profession.</li> </ul>	K2
4.3	Various methods of accounting	<ul style="list-style-type: none"> <li>Explain the various methods of accounting</li> </ul>	K2
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> <li>Identify the losses incidental to business</li> </ul>	K2
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"> <li>Summarize the various expenses, which are expressly allowed and disallowed while calculating income from business.</li> </ul>	K2
4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"> <li>Recall the method of calculation of undervaluation and over valuation of stock</li> <li>Calculate IFB</li> </ul>	K4
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> <li>Calculate IFB by applying the various related provisions</li> </ul>	K4

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> <li>Explain the rules for calculating IFP</li> <li>Apply the rules for calculating IFP</li> </ul>	K3
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> <li>Calculate IFP</li> </ul>	K4
<b>Unit V Calculation of Income from Capital Gains and Other Sources</b>			
5.1	Basic terms	<ul style="list-style-type: none"> <li>Recall the basic terms relating to IFCG</li> </ul>	K1
5.2	Treatment of depreciable asset while calculating capital gains.	<ul style="list-style-type: none"> <li>Illustrate the method of treating depreciable assets.</li> </ul>	K2
5.3	Various assets which are not included in capital assets	<ul style="list-style-type: none"> <li>Classify the various assets which are not included in capital assets.</li> </ul>	K2
5.4	The capital gains exempted u/s 10	<ul style="list-style-type: none"> <li>List the capital gains exempted u/s 10</li> </ul>	K1
5.5	Various exemption u/s 54,54B, 54D, 54EC, 54ED,54F,54G & 54H	<ul style="list-style-type: none"> <li>Explain the various deductions u/s 54</li> <li>Calculate IFCG after applying deductions u/s 54</li> </ul>	K4
5.6	Calculation of IFCG	<ul style="list-style-type: none"> <li>Calculate IFCG</li> </ul>	K4
5.7	<b>Income from other sources</b> 5.7.1 to 5.7.9 Basic terms	<ul style="list-style-type: none"> <li>Recall the meaning of various basic terms related to Business or profession.</li> </ul>	K1
5.8	Residuary Head of Income	<ul style="list-style-type: none"> <li>Identify residuary head of income.</li> </ul>	K2
5.9	The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source	<ul style="list-style-type: none"> <li>Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source</li> </ul>	K2
5.10	Various deductions u/s 57	<ul style="list-style-type: none"> <li>Identify the Various deductions u/s 57</li> </ul>	K1
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> <li>Evaluate the Various deductions that cannot be claimed as deductions</li> </ul>	K6
5.12	Treatment of casual incomes	<ul style="list-style-type: none"> <li>Identify the method of treatment of casual incomes</li> <li>Solve problems to find IFOS through casual incomes.</li> </ul>	K3
5.13	Various kinds of securities and their tax treatment	<ul style="list-style-type: none"> <li>Explain the tax treatment of various kinds of securities</li> <li>Calculate interest on securities</li> </ul>	K4
5.14	Grossing up of income and its calculation	<ul style="list-style-type: none"> <li>Spell out the rules for grossing up of income</li> <li>Solve problems applying grossing up rule.</li> </ul>	K3
5.15	Calculation of IFOS	<ul style="list-style-type: none"> <li>Estimate Income from Other Sources by applying the above provisions.</li> </ul>	K4

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	-	-	H	-	H	-	-	L	H	M
CO2	H	H	M	H	-	H	-	H	-	M	-	H	H
CO3	-	H	-	M	-	H	-	H	-	-	H	-	M
CO4	-	-	H	M	-	H	-	H	H	H	H	H	-
CO5	-	-	H	H	-	H	-	H	-	H	-	H	-
CO6	-	-	H	H	-	H	-	H	-	H	-	H	H

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Co-Coordinator - Mrs. S. Padmavathy

<b>Semester : V</b>	<b>CORE:VII BUSINESS MANAGEMENT PRACTICES</b>	<b>Course Code : U17CM507</b>
<b>Credits : 5</b>		<b>Hours per Week : 6</b>

### Course Outcomes

At the end of this course, the students will be able to:

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Describe the work of major contributors in the field of management.	<b>K2</b>	<b>I</b>
<b>2</b>	Explain how managers align the planning process, decision making techniques with the objectives of management.	<b>K2</b>	<b>I</b>
<b>3</b>	Analyse the types of organization and the advantages and disadvantages of each.	<b>K4</b>	<b>II</b>
<b>4</b>	Demonstrate the competency to recruit, train and appraise the performance of employees.	<b>K3</b>	<b>III</b>
<b>5</b>	Evaluate the importance of direction to accomplish organizational standards.	<b>K5</b>	<b>IV</b>
<b>6</b>	Develop the recent trends and challenges in global business management.	<b>K6</b>	<b>V</b>

### Unit I Introduction to Management and Planning in Management (15Hours)

- 1.1 Management
- 1.2 Meaning, Definition of Management
- 1.3 Features of management
- 1.4 Contribution of F.W.Taylor, Henri Fayol, Elton Mayo and PeterDrucker
- 1.5 Hawthorne Experiments
- 1.6 Functions of Management
- 1.7 Planning
  - 1.7.1 Meaning
  - 1.7.2 Steps
  - 1.7.3 Types of Planning
  - 1.7.4 Planning Process
- 1.8 Decision Making
  - 1.8.1 Techniques
  - 1.8.2 Steps
- 1.9 MBO
  - 1.9.1 Definition
  - 1.9.2 Features

- 1.9.3 Steps in MBO
- 1.9.4 Merits
- 1.10 Roles of a manager – Mintzberg’s

## **Unit II Organising**

**(18Hours)**

- 2.1 Meaning
- 2.2 Nature and Importance of Organisation
- 2.3 Organisation Theory
- 2.4 Types of Organisation
- 2.5 Delegation
  - 2.5.1 Definition
  - 2.5.2 Process of Delegation
  - 2.5.3 Types of Delegation
  - 2.5.4 Barriers to Delegation

## **Unit III Staffing-HRM**

**(21Hours)**

- 3.1 Meaning
- 3.2 Objectives, Policies and Procedures
- 3.3 Functions of HRM
  - 3.3.1 Recruitment
    - 3.3.1.1 Definition
    - 3.3.1.2 Sources of Recruitment
  - 3.3.2 Selection
    - 3.3.2.1 Definition
    - 3.3.2.2 Process of Selection
  - 3.3.3 Recruitment Vs Selection
  - 3.3.4 Training
    - 3.3.4.1 Definition
    - 3.3.4.2 Steps in Training
    - 3.3.4.3 Methods of Training.
- 3.4 Performance Appraisal
  - 3.4.1 Definition,
  - 3.4.2 Objectives of performance Appraisal
  - 3.4.3 Methods of Performance Appraisal
  - 3.4.4 Job Analysis- Definition
  - 3.4.5 Techniques of Job Analysis
  - 3.4.6 Job Description and Job Specification – Concept
  - 3.4.7 Job Evaluation – Objectives
  - 3.4.8 Methods of Job evaluation

## **Unit IV Directing**

**(18Hours)**

- 4.1 Motivation
  - 4.1.1 Definition and Types of Motivation
  - 4.1.2 Theories of Motivation
    - 4.1.2.1 Maslow's theory of Hierarch of needs
    - 4.1.2.2 Douglas McGregor's theory
    - 4.1.2.3 Herzberg's Theory
- 4.2 Leadership
  - 4.2.1 Leadership Styles
  - 4.2.2 Qualities of leadership
  - 4.2.3 Functions of a Leader
- 4.3 Communication
  - 4.3.1 Meaning and importance of communication
  - 4.3.2 Elements of communication Process
  - 4.3.3 Types of communication
  - 4.3.4 Problems or Barriers in communication

## **Unit -V Co-Ordination, Control And Recent Trends In Management (18Hours)**

- 5.1 Coordination
  - 5.1.1 Meaning
  - 5.1.2 Determinants of coordination needs
  - 5.1.3 Coordination mechanism
  - 5.1.4 Techniques of Coordination
- 5.2 Control
  - 5.2.1 Meaning and Nature of control
  - 5.2.2 Characteristics of an Ideal Control System
  - 5.2.3 Control Devices
    - 5.2.3.1 Traditional devices
    - 5.2.3.2 Modern devices
- 5.3 Recent trends in Business Management
  - 5.3.1 Introduction- Virtual organization and Global organization
  - 5.3.2 Finance
    - 5.3.2.1 Block chain
    - 5.3.2.2 Data Analytics
  - 5.3.3 Human Resource Management
    - 5.3.3.1 HR Analytics
    - 5.3.3.2 Gig economy
  - 5.3.4 Marketing
    - 5.3.4.1 Big Data in Marketing Analytics
    - 5.3.4.2 Search engine optimization
    - 5.3.4.3 CRM



- 5.3.5 Production Management
  - 5.3.5.1 TQM
  - 5.3.5.2 Lean management
- 5.3.5.3 Six Sigma

**Unit VI - Topics for Self-Study**

S.No.	Topics	Web Links
1	Team learning capabilities	<a href="https://hbswk.hbs.edu/item/team-learning-capabilities-a-meso-model-of-sustained-innovation-and-superior-firm-performance">https://hbswk.hbs.edu/item/team-learning-capabilities-a-meso-model-of-sustained-innovation-and-superior-firm-performance</a>
2	Management as a technology	<a href="https://www.hbs.edu/faculty/Publication%20Files/16-133_64fd57c1-5f76-415a-9567-f1c0d310aff3.pdf">https://www.hbs.edu/faculty/Publication%20Files/16-133_64fd57c1-5f76-415a-9567-f1c0d310aff3.pdf</a>
3	Work life balance	<a href="https://worklifebalance.com/work-life-balance-defined/">https://worklifebalance.com/work-life-balance-defined/</a>
4	Stress management	<a href="https://www.brainline.org/article/stress-management-how-reduce-prevent-and-cope-stress">https://www.brainline.org/article/stress-management-how-reduce-prevent-and-cope-stress</a>

**Text Book**

1. S. A. Sherlekar - Modern Business Organization and Management, Himalaya Publishing House Pvt. Ltd. – India (2014)

**References**

1. Drucker Peter F, (2006), Management Challenges for the 21st Century; Butterworth Heinemann, Oxford
2. Weihrich and Koontz, et al, (2006), Essentials of Management, Tata McGraw Hill, New Delhi.
3. Tapash Ranjan Saha (2009), Business Organization, Tata McGraw-Hill, New Delhi.

**Web Links**

1. <http://www.free-management-ebooks.com/title-list.html>
2. <https://www.freebookcentre.net/Business/Management-and-Leadership-Books.html>

### Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Introduction to Management and Planning in Management</b>			
1.1	Definition of Management	<ul style="list-style-type: none"> <li>Define Management.</li> </ul>	K1
1.2	Meaning of Management	<ul style="list-style-type: none"> <li>State the meaning of management</li> </ul>	K1
1.3	Features of management	<ul style="list-style-type: none"> <li>Recognize the features of management.</li> </ul>	K1
1.4	Contribution of F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker	<ul style="list-style-type: none"> <li>Describe the work of major contributors like F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker.</li> </ul>	K2
1.5	Hawthorne Experiments	<ul style="list-style-type: none"> <li>Identify the Hawthorne Experiments.</li> </ul>	K2
1.6	Functions of Management	<ul style="list-style-type: none"> <li>Explain the functions of management</li> </ul>	K2
1.7	Planning -Types of Planning, Planning Process	<ul style="list-style-type: none"> <li>Describe the types of planning.</li> <li>Explain the planning process.</li> </ul>	K2
1.8	Decision Making- Techniques Steps in decision making process	<ul style="list-style-type: none"> <li>Discuss the techniques of decision making</li> <li>Classify the steps involved in decision making</li> </ul>	K2
1.9	MBO- Features, Steps and Merits	<ul style="list-style-type: none"> <li>Explain the features of MBO</li> <li>Classify the steps in MBO</li> <li>Identify the merits in MBO.</li> </ul>	K2
1.10	Roles of a manager-Mintzberg's	<ul style="list-style-type: none"> <li>Describe the roles of manager.</li> </ul>	K2
<b>Unit II Organising</b>			
2.1	Meaning	<ul style="list-style-type: none"> <li>Explain the meaning of Organising.</li> </ul>	K2
2.2	Nature and Importance of Organisation	<ul style="list-style-type: none"> <li>Identify the nature and importance of organization.</li> </ul>	K2
2.3	Organisation Theories	<ul style="list-style-type: none"> <li>Explain the Organization Theories.</li> </ul>	K2
2.4	Types of Organisation	<ul style="list-style-type: none"> <li>Analyse the types of organization.</li> </ul>	K4
2.5	Delegation Process Types Barriers	<ul style="list-style-type: none"> <li>Explain the process of delegation.</li> <li>Discuss the types of delegation.</li> <li>Identify the barriers to delegation.</li> </ul>	K2
<b>Unit III Staffing-HRM</b>			
3.1	Meaning	<ul style="list-style-type: none"> <li>Define HRM</li> </ul>	K1
3.2	Objectives, Policies and Procedures	<ul style="list-style-type: none"> <li>Explain the objectives of Staffing and its policies and procedures</li> </ul>	K2

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.3	Functions of HRM Recruitment Sources of Recruitment, Selection Process of selection Training, Steps in training, Methods of training	<ul style="list-style-type: none"> <li>Describe the functions of HRM.</li> <li>Interpret the current theory and practice of recruitment and selection.</li> <li>Identify the sources of recruitment and process of selection in the organizations.</li> <li>Demonstrate the training methods adopted in the organizations.</li> </ul>	K3
3.4	Performance Appraisal- Objectives, Methods Job Analysis, Techniques Job Description Job Specification Job Evaluation- Methods of Job Evaluation	<ul style="list-style-type: none"> <li>Describe the objectives and methods of performance appraisal</li> <li>List the methods of collecting Job analysis information including interviews, questionnaires and observations.</li> <li>Develop job descriptions including summaries and job functions.</li> </ul>	K3
<b>Unit IV Directing</b>			
4.1	Motivation Theories of Motivation Maslow's Theory, Douglas McGregor's theory Herzberg Theory	<ul style="list-style-type: none"> <li>Explain Motivation</li> <li>Describe the work of major contributors in employee motivation.</li> </ul>	K2
4.2	Leadership Styles Qualities of Leadership Functions of a Leader	<ul style="list-style-type: none"> <li>Identify the different styles of leadership</li> <li>Describe the qualities of leadership.</li> <li>Explain the functions of a leader</li> <li>Illustrate the leadership styles</li> </ul>	K6
4.3	Meaning and Importance of Communication Elements of Communication Types of Communication Barriers in Communication	<ul style="list-style-type: none"> <li>Explain the importance of communication</li> <li>Apply the elements of communication</li> <li>Develop competence in oral, written and visual communication.</li> <li>Discuss the barriers in communication.</li> </ul>	K5
<b>Unit -V Co-Ordination, Control and Recent Trends In Management</b>			
5.1	Definition : Coordination Determinants of Coordination Needs of Coordination Techniques of Coordination	<ul style="list-style-type: none"> <li>Define Coordination</li> <li>Describe the determinants of Coordination</li> <li>Explain the needs of coordination</li> <li>Discuss the techniques of coordination</li> </ul>	K2
5.2	Meaning and Nature of Control Characteristics of an Ideal Control System Control Devices Traditional and Modern	<ul style="list-style-type: none"> <li>Explain the meaning and nature of control</li> <li>Discuss the characteristics of an ideal control system.</li> <li>Differentiate the use of modern and traditional control devices.</li> </ul>	K4

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
5.3	Recent trends in Business Management Introduction -Virtual Organization and Global Organization Finance Block Chain Data Analytics Human Resource Management HR Analytics Gig Economy Marketing Big Data in Marketing Analytics Search Engine Optimization CRM Production Management TQM Lean Management Six Sigma	<ul style="list-style-type: none"> <li>• Explain the concepts of virtual and global organizations</li> <li>• Appraise the challenges and evaluate the block chain applications.</li> <li>• Identify the data analysis techniques used in business decision making.</li> <li>• Recognize the importance of HR analytics in business environment.</li> <li>• Differentiate gig economy with that of traditional economy of (full time workers).</li> <li>• Describe an overview of marketing analytics.</li> <li>• Explain Search Engine Optimization.</li> <li>• Analyze market size, shares, competitors and latest developments in the market.</li> <li>• Describe the importance of TQM</li> <li>• Develop an understanding on basic principles of lean management.</li> <li>• Classify the techniques and tools for process improvement</li> </ul>	K6

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	M	H	M	H	H	-	H	-	H	-
CO2	H	L	-	-	H	H	M	M	H	H	-	H	H
CO3	H	H	M	H	-	H	H	-	-	H	M	H	-
CO4	H	-	M	H	H	M	M	H	L	H	M	H	H
CO5	H	H	M	M	H	H	H	H	M	H	M	H	-
CO6	H	H	H	M	H	H	H	H	-	H	-	H	M

### **Course Assessment Methods**

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-Coordinator - Mrs. G. Ruth Felicia Chrishanthy**

<b>SEMESTER: V</b>	<b>CORE VIII TALLYPRIME</b>	<b>COURSE CODE: U19CMP08</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK: 6</b>

## COURSE OUTCOMES

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
5.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V

### Unit I Introduction to Tally

**15 hours**

- 1.1 Basic concept of Tally
- 1.2 Architecture and customization of Tally
- 1.3 F11 features of Tally
- 1.4 F12 configuration of Tally
- 1.5 Tally installation and working in Educational mode
- 1.6 Short cut keys

### Unit II Ledger creation and Accounting Voucher Entries

**18 hours**

- 2.1 Ledger creation
  - 2.1.1 Creation of company
  - 2.1.2 Group creation
  - 2.1.3 Ledger creation
  - 2.1.4 Altering and deleting company, group and ledger Accounts
- 2.2 Accounting voucher Entries
  - 2.2.1 Receipts voucher
  - 2.2.2 Payment voucher
  - 2.2.3 Purchase voucher
  - 2.2.4 Sales voucher
  - 2.2.5 Contra voucher
  - 2.2.6 Credit and Debit notes
  - 2.2.8 Journal voucher
  - 2.2.9 Altering and deleting voucher

### **Unit III Inventory and Voucher entries**

**18 hours**

- 3.1 Creation of Inventory
  - 3.1.1 Configuration and features of stock items
  - 3.1.2 Create stock item
  - 3.1.3 Create units of measurement
  - 3.1.4 Create stock group
  - 3.1.5 Create stock category
  - 3.1.6 Create Godown
- 3.2 Creation of inventory vouchers (without tracking no)
  - 3.2.1 Create receipt note
  - 3.2.2 Create delivery note
  - 3.2.3 Create Rejection in
  - 3.2.4 Create Rejection out
  - 3.2.5 Stock Journal
  - 3.2.6 Physical stock

### **Unit IV Accounts receivable and payable management and Cost/Profit Centre's Management**

**18 hours**

- 4.1 Introduction of Receivable and payable management
  - 4.1.1 Activation of maintaining Bill-Wise details
  - 4.1.2 New Reference
  - 4.1.3 Against Reference
  - 4.1.4 Advance Reference
  - 4.1.5 On Account
  - 4.1.6 Credit Period
- 4.2 Cost/Profit Centre's creation
  - 4.2.1 Activation of Cost Centre and and Cost categories
  - 4.2.2 Automation of Cost Centre and Cost Categories while recording transactions
  - 4.2.3 Cost Centre report
  - 4.2.4 Category Summary
  - 4.2.5 Cost Centre break-up

### **Unit V Goods and Services Tax**

**21 hours**

- 5.1 Introduction and Enabling GST in Tally
- 5.2 Recording GST transactions
- 5.3 Accounting intrastate Supply of Goods and Services
- 5.4 Accounting interstate Supply of Goods and Services
- 5.5 Purchase and Sales Returns of Goods and Services
- 5.6 Input Tax Credit
- 5.7 GSTR – 1

- 5.8 GSTR – 2  
 5.9 GSTR – 3B  
 5.10 GSTR – 4 and E-Way Bill Report

## TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Invoicing experience with TallyPrime	<a href="https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/">https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/</a>
2.	Analysing Business Reports with TallyPrime	<a href="https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/">https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/</a>
3.	Movement Analysis in TALLY	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2C%20financial%20group%20or%20ledger.">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2C%20financial%20group%20or%20ledger.</a>
4.	Multi Account Printing	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm</a>

## TEXT BOOK

Tally Solution Material

## REFERENCE BOOK

Genises Tally Academy Material

## WEB LINKS

- <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
- <http://www.tallysolutions.com>

**Practical Examination Only**

## SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO TALLY</b>			
1.1	Concepts of Tally 1.1.1 Basic concepts of Accounting and Tally	<ul style="list-style-type: none"> <li>Recall the basic concepts in Tally.</li> <li>Explain the architecture and customisation in</li> </ul>	<b>K6</b>



	<p>1.1.2 Architecture and customization of Tally</p> <p>1.1.3 F11 features of Tally</p> <p>1.1.4 F12 configuration of Tally</p> <p>1.1.5 Tally installation and working in Educational mode</p> <p>1.1.6 Short cut keys</p>	<p>Tally.</p> <ul style="list-style-type: none"> <li>• Explain the features of Tally</li> <li>• Explain the Configuration of Tally</li> <li>• Explain the Tally Installation Procedure</li> <li>• Explain the Short cut keys</li> </ul>	
<b>UNIT II      LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES</b>			
2.1	<p>Ledger creation</p> <p>2.1.1 Creation of Company,</p> <p>2.1.2 Group Creation</p> <p>2.1.3 Ledger Creation</p> <p>1.1.4 Altering and Deleting of Company, Group and Ledger</p>	<ul style="list-style-type: none"> <li>• Create a Company</li> <li>• Create a Group</li> <li>• Create a Ledger and Altering and Deleting of company Group and Ledger</li> </ul>	<b>K6</b>
2.2	<p>Accounting Voucher Entries</p> <p>2.2.1 Receipts voucher</p> <p>2.2.2 Payment voucher</p> <p>2.2.3 Purchase voucher</p> <p>2.2.4 Sales voucher</p> <p>2.2.5 Contra voucher</p> <p>2.2.6 Credit and Debit notes</p> <p>2.2.8 Journal voucher</p> <p>2.2.9 Altering and deleting voucher</p>	<ul style="list-style-type: none"> <li>• Create the various Vouchers in Accounting.</li> <li>• Create Receipt voucher, Payment voucher, Purchase voucher, Sales voucher and Contra voucher and Journal voucher</li> <li>• Create Credit note and Debit note</li> <li>• Apply the function key to Altering and Deleting voucher.</li> </ul>	<b>K6</b>
<b>UNIT III      INVENTORY AND VOUCHER ENTRIES</b>			

3.1	<p>Creation of Inventory</p> <p>3.1.1 Configuration and features of stock items</p> <p>3.1.2 Create stock item</p> <p>3.1.3 Create units of measurement</p> <p>3.1.4 Create stock group</p> <p>3.1.5 Create stock category</p> <p>3.1.6 Create Godown</p>	<ul style="list-style-type: none"> <li>• Explain the Configuration and features of stock items</li> <li>• Create stock items</li> <li>• Create unit of measurement</li> <li>• Create stock group</li> <li>• Create stock category and Godown</li> </ul>	<b>K6</b>
3.2	<p>Creation of inventory vouchers (without tracking no)</p> <p>3.2.1 Create receipt note</p> <p>3.2.2 Create delivery note</p> <p>3.2.3 Create Rejection in</p> <p>3.2.4 Create Rejection out</p> <p>3.2.5 Stock Journal</p> <p>3.2.6 Physical stock</p>	<ul style="list-style-type: none"> <li>• Create receipt note and delivery note</li> <li>• Create Rejection in and Rejection out</li> <li>• Create Stock Journal and Physical stock</li> </ul>	<b>K6</b>
<b>UNIT IV ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT AND COST/PROFIT CENTRE'S MANAGEMENT</b>			
4.1	<p>Introduction of Receivable and payable management</p> <p>4.1.1 Activation of maintaining Bill-Wise details</p> <p>4.1.2 New Reference</p> <p>4.1.3 Against Reference</p> <p>4.1.4 Advance Reference</p> <p>4.1.5 On Account</p>	<ul style="list-style-type: none"> <li>• Indicate the procedure for activation and maintain Bill-wise details</li> <li>• Create the New Reference and Against Reference</li> <li>• Create the Advance Reference and Credit Period</li> </ul>	<b>K6</b>

	4.1.6 Credit Period		
4.2	<p>Cost/Profit Centre's creation</p> <p>4.2.1 Activation of Cost Centre and Cost categories</p> <p>4.2.2 Automation of Cost Centre and Cost Categories while recording transactions</p> <p>4.2.3 Cost Centre report</p> <p>4.2.4 Category Summary</p> <p>4.2.5 Cost Centre break-up</p>	<ul style="list-style-type: none"> <li>• Explain the activation of cost centre and Cost categories</li> <li>• Create Cost Centre and Cost Categories</li> <li>• Prepare Cost Centre report</li> <li>• Prepare Category Summary</li> <li>• Create Cost Centre break -up</li> </ul>	<b>K6</b>
<b>UNIT V GOODS AND SERVICES TAX</b>			
5.1	<p>5.1 Introduction and Enabling GST in Tally</p> <p>5.2 Recording GST transactions</p> <p>5.3 Accounting intrastate Supply of Goods and Services</p> <p>5.4 Accounting interstate Supply of Goods and Services</p> <p>5.5 Purchase and Sales Returns of Goods and Services</p> <p>5.6 Input Tax Credit</p> <p>5.7 GSTR – 1</p> <p>5.8 GSTR – 2</p> <p>5.9 GSTR – 3B</p> <p>5.10 GSTR – 4 and E-Way Bill Report</p>	<ul style="list-style-type: none"> <li>• Explain the GST and Enabling GST in Tally</li> <li>• Recording GST transaction</li> <li>• Create intrastate Supply of Goods and services</li> <li>• Create interstate Supply of Goods and Services</li> <li>• Create purchase and sales return of Good and Services</li> <li>• Create input tax Credit</li> <li>• Prepare GSTR-1 report</li> <li>• Prepare GSTR-2 report</li> <li>• Prepare GSTR-3B report</li> <li>• Prepare GSTR-4 and E-way bill report.</li> </ul>	<b>K6</b>

## MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	M	H	M	M	-	M	H	M	H
CO2	H	M	M	M	M	H	H	-	M	M	M	H	H
CO3	H	M	M	M	H	M	H	M	M	H	H	M	-
CO4	H	M	-	H	H	-	M	H	-	H	M	H	M
CO5	H	-	H	H	-	H	M	-	H	M	M	H	-
CO6	M	H	H	H	M	H	M	H	M	H	M	M	H

### COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-Coordinator - Ms. R. Sudha**

<b>Semester –V</b>	<b>CORE: IX-FINANCIAL MANAGEMENT</b>	<b>Code : U17CM509</b>
<b>Credits : 5</b>		<b>Hours per Week :5</b>

### Course Outcomes

At the end of this course learners will be able to

<b>S.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Analyze the risk and return and valuation of various kinds of securities.	<b>K4</b>	<b>I</b>
2	Assess the significance and estimation of working capital management of an organisation.	<b>K5</b>	<b>II</b>
3	Examine the techniques adopted for appraising the profitability of an investment.	<b>K4</b>	<b>III</b>
4	Analyze the consequences of leverage analysis in a business firm.	<b>K4</b>	<b>IV</b>
5	Review the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans.	<b>K5</b>	<b>V</b>
6	Evaluate the sources and cost of raising long term finance.	<b>K5</b>	<b>V</b>

### Unit I Introduction

**(18Hours)**

- 1.1 Meaning of Financial management
- 1.2 Scope
- 1.3 Financial Environment
- 1.4 Time value of Money
  - 1.4.1. Present Value Techniques
  - 1.4.2 Future Value Techniques
- 1.5 Risk and Return
  - 1.5.1 Portfolio risk
  - 1.5.2 Capital Asset Pricing Model
- 1.6 Valuation of Securities
  - 1.6.1 Value of Equity Shares
  - 1.6.2 Value of Preference Shares
  - 1.6.3 Value of Debentures
- 1.7 Long Term Finance
  - 1.7.1 Sources of long term Finance
  - 1.7.2 Raising of long term Finance

## **Unit II Working Capital Management**

**(15Hours)**

- 2.1 Working capital management
  - 2.1.1 Working capital terminology
  - 2.1.2 Statement of working capital requirement
- 2.2 Cash management
  - 2.2.1 Cash cycle
  - 2.2.2 Cash budget
- 2.3 Credit management
  - 2.3.1 Debtors turnover ratio
  - 2.3.2 Creditors turnover ratio
  - 2.3.3 Credit standards
  - 2.3.4 Credit policy

## **Unit III Cost of Capital**

**(15Hours)**

- 3.1 Cost of capital meaning
  - 3.1.1 Cost of equity Shares
  - 3.1.2 Cost of Preference shares
  - 3.1.3 Cost of Debentures
  - 3.1.4 Weighted average Cost of Capital
- 3.2 Capital Budgeting
  - 3.2.1 Pay-back period
  - 3.2.2 Net Present Value
  - 3.2.3 Internal rate of return
  - 3.2.4 Accounting rate of return
  - 3.2.5 Profitability index

## **Unit IV Leverages**

**(12Hours)**

- 4.1 Leverages
  - 4.1.1 Operating leverages
  - 4.1.2 Financial leverages
  - 4.1.3 Operating leverages
- 4.2 Financial planning and Budgeting

## **Unit V Capital structure and dividend policies (15Hours)**

- 5.1 Capital structure
  - 5.1.1 Optimal Capital structure
  - 5.1.2 Determining Earning Per share
  - 5.1.3 Value of the firm
  - 5.1.4 Modigliani-Miller Model

- 5.2 Dividend Policy  
 5.2.1 Walter's model  
 5.2.2 Gordon's model

### Topics for Self-Study

S.No.	Topics	Web Links
1	Receivables management	<a href="https://www.slideshare.net/nairshruthi/receivable-management-presentation1">https://www.slideshare.net/nairshruthi/receivable-management-presentation1</a>
2	Asset management and decision making	<a href="https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/">https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/</a>
3	Credit management policy	<a href="https://www.creditmanagement-tools.com/credit-management-policy-c5-r57.php">https://www.creditmanagement-tools.com/credit-management-policy-c5-r57.php</a>
4	Strategic finance	<a href="https://www.managementstudyguide.com/strategic-finance.htm">https://www.managementstudyguide.com/strategic-finance.htm</a>

### Text Book

1. Khan M. Y & Jain P. K (2018), Financial Management Text Problems and Cases(7<sup>th</sup>ed.). Chennai, Tata McGraw-Hill Education.

### References

1. Prasanna Chandra (2019), Financial Management Theory & Practice (10<sup>th</sup>ed.). Chennai, Tata McGraw – Hill Education.
2. Pandey, I. M. (2016), Financial Management (11<sup>th</sup>ed.). Chennai, Vikas Publishing House

### Web Links

1. <https://www.youtube.com/watch?v=RGzf7ggIObw>
2. [https://www.youtube.com/watch?v=eMN\\_zEYg3pM](https://www.youtube.com/watch?v=eMN_zEYg3pM)
3. [https://www.youtube.com/watch?v=\\_4i0jNDzCOE](https://www.youtube.com/watch?v=_4i0jNDzCOE)

**Theory 20% (Part A); Problem 80% (Part B & C)**

### Specific Learning Outcomes(SLO)

Unit	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Introduction</b>			
1.1	Financial management–Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of financial management</li> </ul>	<b>K1</b>
1.2	Scope	<ul style="list-style-type: none"> <li>List out the scope of financial management</li> <li>Explain the scope of financial management</li> </ul>	<b>K2</b>
1.3	Financial Environment	<ul style="list-style-type: none"> <li>List components of Financial Environment</li> <li>Summarize the concept of financial environment</li> </ul>	<b>K2</b>
1.4	Time value of Money –Concept	<ul style="list-style-type: none"> <li>Name the techniques time value of money</li> <li>Explain the various techniques of time value of money</li> </ul>	<b>K2</b>
1.4.1	Present Value Techniques	<ul style="list-style-type: none"> <li>Tell about the meaning of Present Value</li> <li>Relate the present value techniques with future value techniques</li> <li>Solve the problem of Present Value Techniques</li> </ul>	<b>K3</b>
1.4.2	Future Value Techniques	<ul style="list-style-type: none"> <li>Identify the meaning of future value</li> <li>Analyze the future value techniques with present value techniques</li> <li>Solve the problem of future value techniques</li> </ul>	<b>K4</b>
1.5	Risk and Return –Concept	<ul style="list-style-type: none"> <li>Recall the meaning of risk and return</li> <li>Explain the concept of risk and return</li> </ul>	<b>K2</b>
1.5.1	Portfolio risk	<ul style="list-style-type: none"> <li>Recall the meaning of portfolio risk</li> <li>Name type of portfolio risk</li> </ul>	<b>K1</b>
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> <li>Tell about the CAPM</li> <li>Summarize the assumption of CAPM</li> <li>Apply the CAPM concept</li> </ul>	<b>K3</b>
1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> <li>List out the types securities</li> <li>Explain the concept of securities</li> </ul>	<b>K2</b>
1.6.1	Value of Equity Shares	<ul style="list-style-type: none"> <li>Recall the meaning of equity shares</li> <li>Explain the concept and calculation of equity shares</li> <li>Apply the equity shares concept</li> </ul>	<b>K3</b>
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> <li>Recall the meaning of preference shares</li> <li>Explain the concept and calculation of preference shares</li> <li>Apply the preference shares concept</li> </ul>	<b>K3</b>



Unit	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
1.6.3	Value of Debentures	<ul style="list-style-type: none"> <li>Recall the meaning of debentures</li> <li>Explain the concept and calculation of debentures</li> <li>Apply the debentures concept</li> </ul>	K3
1.7	Long Term Finance – Concept	<ul style="list-style-type: none"> <li>Tell about the meaning of long term finance</li> <li>Explain the concept of long term finance</li> </ul>	K2
1.7.1	Sources of long term finance	<ul style="list-style-type: none"> <li>Classify the sources of long term finance</li> <li>Name the sources of long term finance</li> </ul>	K2
1.7.2	Raising of long term Finance	<ul style="list-style-type: none"> <li>Summarize the various way to raising of long term finance</li> </ul>	K2
<b>Unit II Working Capital Management</b>			
2.1	Working capital management- Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of working capital management</li> </ul>	K1
2.1.1	Working capital terminology	<ul style="list-style-type: none"> <li>Tell about the meaning working capital</li> <li>Summarize the working capital terminology</li> </ul>	K2
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> <li>List the components of working capital requirement</li> <li>Estimate the working capital requirement</li> </ul>	K5
2.2	Cash management– Concept	<ul style="list-style-type: none"> <li>Recall the meaning cash management</li> <li>Explain the concept cash management</li> </ul>	K2
2.2.1	Cash cycle	<ul style="list-style-type: none"> <li>Tell about the cash cycle</li> <li>Explain the concept of cash cycle</li> <li>Apply the cash cycle concept</li> </ul>	K3
2.2.2	Cash budget	<ul style="list-style-type: none"> <li>Tell about the cash budget</li> <li>Explain the concept of cash budget</li> <li>Apply the cash budget concept</li> </ul>	K3
2.3	Credit management– Concept	<ul style="list-style-type: none"> <li>Recall the meaning of credit management</li> <li>Explain the concept of credit management</li> </ul>	K2
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> <li>Recall the meaning of debtors turnover</li> <li>Explain the concept of debtors turnover ratio</li> <li>Solve the problem of debtors turnover ratio</li> </ul>	K3
2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> <li>Recall the meaning of credit turnover</li> <li>Explain the concept of credit turnover ratio</li> <li>Solve the problem of credit turnover ratio</li> </ul>	K3
2.3.3	Credit standards	<ul style="list-style-type: none"> <li>Tell about meaning of credit standards</li> <li>Outline about the concept credit standards</li> </ul>	K2

Unit	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
2.3.4	Credit policy	<ul style="list-style-type: none"> <li>List elements of a credit policy</li> <li>Outline about the credit policy</li> </ul>	K2
<b>Unit III Cost of Capital</b>			
3.1	Cost of capital–Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of cost of capital</li> </ul>	K1
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> <li>List the various ways to measure the cost of equity shares</li> <li>Explain the concept of cost of equity Shares</li> <li>Apply the cost of equity shares concept</li> </ul>	K3
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> <li>Recall the meaning of cost of preference shares</li> <li>Explain the concept of cost of preference shares</li> <li>Apply cost of preference shares concept</li> </ul>	K3
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> <li>Name the types of debentures</li> <li>Explain the concept of cost of debentures</li> <li>Apply the cost of debentures concept</li> </ul>	K3
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> <li>Name the methods to calculate the weighted average cost of capital</li> <li>Summarize the concept of weighted average cost of capital</li> <li>Apply the weighted average cost of capital concept</li> </ul>	K3
3.2	Capital Budgeting – Concept	<ul style="list-style-type: none"> <li>Recall the meaning of capital budgeting</li> <li>Explain the concept of capital budgeting</li> </ul>	K2
3.2.1	Payback period	<ul style="list-style-type: none"> <li>Recall the concept of payback period</li> <li>Explain the usage of payback period</li> <li>Make use of payback period method</li> </ul>	K3
3.2.2	Net Present Value	<ul style="list-style-type: none"> <li>Recall the concept of net present value</li> <li>Examine the usage of net present value</li> <li>Make use of net present value method</li> </ul>	K4
3.2.3	Internal rate of return	<ul style="list-style-type: none"> <li>Recall the concept of internal rate of return</li> <li>Examine the usage of internal rate of return</li> <li>Make use of internal rate of return method</li> </ul>	K4
3.2.4	Accounting rate of return	<ul style="list-style-type: none"> <li>Tell about the concept of accounting rate of return</li> <li>Explain the usage of accounting rate of return</li> <li>Make use of accounting rate of return method</li> </ul>	K3

Unit	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.2.5	Profitability index	<ul style="list-style-type: none"> <li>Recall the concept of profitability index</li> <li>Explain the usage of profitability index</li> <li>Make use of profitability index method</li> </ul>	<b>K3</b>
<b>Unit IV Leverages</b>			
4.1	Leverages– Meaning	<ul style="list-style-type: none"> <li>Definition of leverages</li> </ul>	<b>K2</b>
4.1.1	Operating leverages	<ul style="list-style-type: none"> <li>Recall the meaning of operation leverages</li> <li>Inspect the concept of operation leverages</li> <li>Solve the problem of operating leverages</li> </ul>	<b>K4</b>
4.1.2	Financial leverages	<ul style="list-style-type: none"> <li>Show the meaning of financial leverages</li> <li>Inspect the concept of financial leverages</li> <li>Solve the problem of financial leverages</li> </ul>	<b>K4</b>
4.1.3	Combined leverages	<ul style="list-style-type: none"> <li>Recall the meaning of combined leverages</li> <li>Explain the concept of combined leverages</li> <li>Solve the problem of combined leverages</li> </ul>	<b>K3</b>
4.2	Financial planning and Budgeting – Concept	<ul style="list-style-type: none"> <li>List the objectives of financial planning</li> <li>Relate financial planning and budgeting</li> </ul>	<b>K2</b>
<b>Unit V Capital Structure and Dividend Policies</b>			
5.1	Capital structure– Concept	<ul style="list-style-type: none"> <li>Name the capital structure theories</li> <li>Summarize the capital structure</li> <li>Evaluate capital structure of an organization</li> </ul>	<b>K5</b>
5.1.1	Optimal Capital structure	<ul style="list-style-type: none"> <li>Tell the essentials of optimal Capital structure</li> <li>Summarize features of an appropriate capital structure</li> </ul>	<b>K2</b>
5.1.2	Determining Earning Per share	<ul style="list-style-type: none"> <li>Recall the meaning of earning per share</li> <li>Explain concept of earning per share</li> <li>Apply the earning per share method concept</li> </ul>	<b>K3</b>
5.1.3	Value of the firm	<ul style="list-style-type: none"> <li>Explain the concept of value of the firm</li> <li>Estimate the value of the firm</li> </ul>	<b>K5</b>
5.1.4	Modigliani-Miller Model	<ul style="list-style-type: none"> <li>Recall the meaning of Modigliani-Miller Model</li> <li>Explain the concept of Modigliani-Miller Model</li> <li>Apply the Modigliani-Miller Model</li> </ul>	<b>K3</b>
5.2	Dividend Policy– Concept	<ul style="list-style-type: none"> <li>Tell about the concept of dividend policy</li> </ul>	<b>K2</b>

Unit	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
5.2.1	Walter's model	<ul style="list-style-type: none"> <li>Recall the meaning of Walter's model</li> <li>Explain the concept of Walter's Model</li> <li>Make use of Walter's Model</li> </ul>	K3
5.2.2	Gordon's model	<ul style="list-style-type: none"> <li>Recall the meaning of Gordon's model</li> <li>Explain the concept of Gordon's Model</li> <li>Make use of Gordon's Model</li> </ul>	K3

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	-	L	-	M	-	M	-	H	H	M	M
CO2	H	H	-	M	-	H	M	M	-	M	M	H	M
CO3	H	H	-	M	-	-	-	M	H	H	L	H	M
CO4	H	-	H	M	-	H	M	M	-	H	M	L	L
CO5	H	H	-	H	H	H	M	M	-	H	H	H	M
CO6	H	H	H	H	-	H	-	M	-	M	H	H	M

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Co-Coordinator - Dr. A. Muthumeena

<b>SEMESTER: V</b>	<b>ELECTIVE II INTERNATIONAL TRADE</b>	<b>COURSE Code : U17CM5:1</b>
<b>Credits : 5</b>		<b>Hours per Week : 5</b>

### Course Outcomes

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Explain the fundamentals and theories of International Trade	K2	I
2.	Appraise the components and structure of Balance of Payments Accounts	K5	II
3.	Determine the procedure for exports and institutional support to export finance.	K4	III
4.	Measure the impact of foreign exchange on International Trade.	K4	IV
5	Interpret the international institutional support for extension of trade	K5	IV
6.	Analyse the implications of various international agreements for the promotion of trade.	K4	V

### Unit I – Introduction and Theories Of International Trade (15Hours)

- 1.1. Introduction to International Trade
  - 1.1.1 Meaning, Features of international Trade
  - 1.1.2 Difference between internal and international trade
  - 1.1.3 Advantages of international trade
  - 1.1.4 Arguments against international trade
- 1.2 Theories of international trade
  - 1.2.1 Adam Smith theory of absolute cost advantage
  - 1.2.2 Ricardo’s theory of comparative cost
  - 1.2.3 Haberler’s opportunity cost theory
  - 1.2.4 The Heckscher- Ohlin theory of factor endowments.

### Unit II – Trade Policy, Protection, Balance of Payments (15Hours)

- 2.1 Free Trade and Protection
  - 2.1.1 Meaning of Free Trade & Protection
  - 2.1.2 Advantages and disadvantages of tree trade

- 2.1.3 Arguments for and against Protection
- 2.1.4 Meaning of Tariff, Types and its effects
- 2.2 Balance of Trade and Payment
  - 2.2.1 Meaning and definition of Balance of Trade and Payments
  - 2.2.2 Components and structure of balance of payments Accounts in India
  - 2.2.3 Different terms in the concept of Balance of payment
  - 2.2.4 Balance of payment disequilibrium
  - 2.2.5 Types of disequilibrium and their causes
  - 2.2.6 Methods of correcting an unfavourable balance of payments

**Unit III- Export Procedure, Foreign Exchange And Exchange Control**

**(15Hours)**

- 3.1 Export Procedures
- 3.2 Institutional support to export finance
  - 3.2.1 Role of commercial bank and RBI in export finance
  - 3.1.2 Functions of EXIM bank
  - 3.1.3 Role of ECGC
- 3.3 Foreign Exchange
  - 3.3.1 Meaning of Foreign exchange
  - 3.3.2 Methods of Foreign payments
  - 3.3.3 Foreign exchange market and its functions
  - 3.3.4 Rate of exchange and determination of rate of exchange
  - 3.3.5 Fluctuating exchange rate and its causes
  - 3.3.6 Arguments for stable and fluctuating exchange rates
  - 3.3.7 Policy of controlled floating or managed flexibility
  - 3.3.8 Purchasing power parity theory
  - 3.3.9 Criticism of purchasing power parity theory
- 3.4 Meaning of exchange control
  - 3.4.1 Objectives and methods of exchange control
  - 3.4.2 Merits and defects of exchange control

**Unit IV – International Financial Organisations to Trade**

**(15Hours)**

- 4.1 International Monetary Fund (IMF)
  - 4.1.1 Background of IMF
  - 4.1.2 Objectives and functions of IMF
  - 4.1.3 Financial resources of the fund
  - 4.1.4 Lending operations of the fund
  - 4.1.5 Conditionalities of the IMF assistance
- 4.2 Special Drawing Rights (SDR)
  - 4.2.1 Meaning and origin of Special Drawing Rights
  - 4.2.2 Merits and criticism of SDR scheme
  - 4.2.3 India and IMF

- 4.2.4 Critical assessment of the working of IMF
- 4.2.5 Criticism of IMF
- 4.3 International Bank for Reconstruction and Development (IBRD)
  - 4.3.1 Genesis of IBRD
  - 4.3.2 Objectives and functions of IBRD
  - 4.3.3 Lending operations of the World Bank
  - 4.3.4 World Bank special assistance scheme
  - 4.3.5 Other activities of World Bank
  - 4.3.6 Critical appraisal of the working of World Bank
  - 4.3.7 Indian and the World Bank
- 4.4 International Development Association
  - 4.4.1 Objectives of IDA
  - 4.4.2 Membership and organization of the IDA
  - 4.4.3 World Bank and IDA
  - 4.4.4 IDA and India
- 4.5 International Finance Corporation (IFC)
  - 4.5.1 Objectives
  - 4.5.2 Membership and capital resources
  - 4.5.3 The World Bank and the IFC
  - 4.5.4 Investment policy of IFC
  - 4.5.5 IFC and Developing countries
  - 4.5.6 Criticism of IFC
- 4.6 Asian Development Bank (ADB)
  - 4.6.1 Origin, Objectives and functions of ADB
  - 4.6.2 Membership, Organisation and Financial resources of ADB
  - 4.6.3 Activities of the Bank
  - 4.6.4 ADB and India
  - 4.6.5 Criticism of the functioning of the ADB

**Unit V- International Agreement for Promotion of Trade (15Hours)**

- 5.1 United Nations conference on trade and development (UNCTAD)
  - 5.1.1 Background of UNCTAD
  - 5.1.2 Organisations and functions of UNCTAD
  - 5.1.3 Conferences of UNCTAD
  - 5.1.4 The achievements of UNCTAD
  - 5.1.5 UNIDO and its contributions
- 5.2 General Agreement on Trade and Tariffs (GATT)
  - 5.2.1. Objective of GATT
  - 5.2.2. Provisions of GATT
  - 5.2.3. GATT Conferences (Rounds of Global Trade Negotiations)
  - 5.2.4. Defects of GATT
  - 5.2.5. The Uruguay Round and World Trade Organisation (WTO)

- 5.2.6. Objectives and functions of WTO
- 5.2.7. TRIPs and TRIMs and its implications to India
- 5.3 International Economic integration in international trade
  - 5.3.1 Benefits of Economic Integration
  - 5.3.2 Forms of economic integration
  - 5.3.3 Objectives, organization and achievements of European Economic Community
  - 5.3.4 Other economic integration grouping (NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA).

### Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Service Export Opportunities	<a href="http://www.tradeready.ca/2016/trade-takeaways/service-exports-suddenly-important/">http://www.tradeready.ca/2016/trade-takeaways/service-exports-suddenly-important/</a>
2.	Alternative Dispute Resolution	<a href="https://millerlawpc.com/alternative-dispute-resolution/">https://millerlawpc.com/alternative-dispute-resolution/</a>
3.	Top Policy Trends 2020: Trade	<a href="https://www.pwc.com/us/en/library/risk-regulatory/strategic-policy/top-policy-trends/trade.html">https://www.pwc.com/us/en/library/risk-regulatory/strategic-policy/top-policy-trends/trade.html</a>
4.	Trade in Digital Era	<a href="https://www.oecd.org/going-digital/trade-in-the-digital-era.pdf">https://www.oecd.org/going-digital/trade-in-the-digital-era.pdf</a>

### Text Books

1. Francis Cherunilam, International Trade and Export Management, 21<sup>st</sup> Revised Edition, Himalaya Publishing House, 2019.
2. Aswathappa, K, International Business, 6<sup>th</sup> edition, McGraw Hill Education Pvt. Ltd, 2015.

### References

1. Charles W. L. Hill., G.ThomasM.Hult&RohitMehtani, International Business, 11<sup>th</sup> ed., McGraw Hill Education Pvt. Ltd, 2018
2. Paul Krugman, Maurice Obstfeld& Marc Melitz, International Trade-Theory and Policy, 10<sup>th</sup> Edition, Pearson Publishing House, 2017.
3. SumatiVarma, International Business, 3<sup>rd</sup> Edition, Pearson Education, 2016



## Web Links

1. [https://saylordotorg.github.io/text\\_international-business/s06-01-what-is-international-trade-th.html#:~:text=There%20are%20two%20main%20categories,industry%20to%20innovate%20and%20upgrade.](https://saylordotorg.github.io/text_international-business/s06-01-what-is-international-trade-th.html#:~:text=There%20are%20two%20main%20categories,industry%20to%20innovate%20and%20upgrade.)
2. <https://forexspringboard.com/exchange-rates-and-international-trade/>

## Specific Learning Outcomes (SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Highest Level of Transaction
<b>Unit I Introduction and Theories of International Trade</b>			
1.1	Introduction to International Trade 1.1.1 Meaning, Features of international trade, 1.1.2 Difference between internal trade and international trade, 1.1.3 Advantages 1.1.4 Arguments of international Trade	<ul style="list-style-type: none"> <li>Recall the meaning of international trade</li> <li>Explain the Features of International Trade</li> <li>Compare internal trade and international trade.</li> <li>Describe the advantages and disadvantages of international trade</li> </ul>	<b>K2</b>
1.2	Theories of International Trade 1.2.1 Adam smith theory of Absolute cost of advantage 1.2.2 Ricardo's theory of Comparative cost 1.2.3 Haberler's opportunity cost theory 1.2.4 Heckscher-Ohlin theory of Factor Endowments	<ul style="list-style-type: none"> <li>Explain and illustrate the Doctrine of Comparative cost theory</li> <li>Identify the Adam Smith's theory of Absolute cost of advantage</li> </ul>	<b>K2</b>
<b>Unit II Trade Policy, Protection and Balance of Payments</b>			
2.1	Free Trade and Protection 2.1.1 Meaning of Free Trade and Protection 2.1.2 Advantages and disadvantages 2.1.3 Arguments against Protection 2.1.4 Meaning of Tariff, Types and its Effects	<ul style="list-style-type: none"> <li>Recall the meaning of Free Trade</li> <li>Explain the advantages and disadvantages of Free trade</li> <li>Analyse the arguments against protection and providing suggestive measures</li> </ul>	<b>K4</b>
2.2	Balance of Trade and Payment 2.2.1 Meaning and definition of Balance of Trade and Payments 2.2.2 Components and Structure of BOP 2.2.3 Different terms in the concept of BOP 2.2.4 Types of Disequilibrium and their causes 2.2.5 Methods of correcting unfavourable BOP	<ul style="list-style-type: none"> <li>Define Balance of Payments</li> <li>Describe the structure of BoP accounts in India</li> <li>Analyze the various methods of correcting the disequilibrium of Bop</li> <li>Evaluate the Components of BoP</li> </ul>	<b>K5</b>

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Highest Level of Transaction
<b>Unit III Export Procedure, Foreign Exchange and Exchange Control</b>			
3.1	Export Procedures	<ul style="list-style-type: none"> <li>Outline the Export Procedures</li> </ul>	<b>K1</b>
3.2	Institutional Support to Export Finance 3.2.1 Role of Commercial Bank and RBI in Export Finance 3.2.2 Functions of EXIM Bank 3.2.3 Role of ECGC	<ul style="list-style-type: none"> <li>State the functions of EXIM Bank</li> <li>Discuss the Role of RBI in financing Exports</li> </ul>	<b>2</b>
3.3	Foreign Exchange 3.3.1 Meaning of Foreign exchange 3.3.2 Methods of Foreign payments 3.3.3 Foreign exchange market and its functions 3.3.4 Rate of exchange and determination of rate of exchange 3.3.5 Fluctuating exchange rate and its causes 3.3.6 Arguments for stable and fluctuating exchange rates 3.3.7 Policy of controlled floating or managed flexibility 3.3.8 Purchasing power parity theory 3.3.9 Criticism of purchasing power parity theory	<ul style="list-style-type: none"> <li>Explain the methods of fixing Foreign Exchange Rates.</li> <li>Discuss the Purchasing Power Parity Theory</li> <li>Analyze the various methods Foreign Payments</li> <li>Examine critically the Purchasing Parity theory.</li> </ul>	<b>K4</b>
3.4	Meaning of exchange control 3.4.1 Objectives and methods of exchange control 3.4.2 Merits and defects of exchange control	<ul style="list-style-type: none"> <li>Recognise the Objectives of Exchange Control</li> <li>Analyze the various methods of Exchange Control</li> </ul>	<b>K4</b>
<b>Unit IV International Financial Organisations to Trade</b>			
4.1	International Monetary Fund (IMF) 4.1.1 Background of IMF 4.1.2 Objectives and functions of IMF 4.1.3 Financial resources of the fund 4.1.4 Lending operations of the fund 4.1.5 Conditionalities of the IMF assistance	<ul style="list-style-type: none"> <li>List the Objectives of IMF</li> <li>Discuss the Functions of IMF</li> </ul>	<b>K2</b>
4.2	Special Drawing Rights (SDR) 4.2.1 Meaning and origin of Special Drawing Rights 4.2.2 Merits and criticism of SDR scheme 4.2.3 India and IMF	<ul style="list-style-type: none"> <li>Recall the meaning of SDR</li> <li>Explain the Circumstances leading to the SDR</li> <li>Appraise critically of this scheme</li> </ul>	<b>K5</b>

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Highest Level of Transaction
	4.2.4 Critical assessment of the working of IMF 4.2.5 Criticism of IMF		
4.3	International Bank for Reconstruction and Development (IBRD) 4.3.1 Genesis of IBRD 4.3.2 Objectives and functions of IBRD 4.3.3 Lending operations of the World Bank 4.3.4 World Bank special assistance scheme 4.3.5 Other activities of World Bank 4.3.6 Critical appraisal of the working of World Bank 4.3.7 Indian and the World Bank	<ul style="list-style-type: none"> <li>Enumerate the Objectives of IBRD</li> <li>Analyze the Various activities of World Bank</li> <li>Evaluate critically the Working of IBRD</li> <li>Discuss the Functions of IBRD</li> </ul>	<b>K5</b>
4.4	International Development Association 4.4.1 Objectives of IDA 4.4.2 Membership and organization of the IDA 4.4.3 World Bank and IDA 4.4.4 IDA and India	<ul style="list-style-type: none"> <li>Recognise the Objectives of IDA</li> <li>Explain the World bank assistance to India</li> </ul>	<b>K2</b>
4.5	International Finance Corporation (IFC) 4.5.1 Objectives 4.5.2 Membership and capital resources 4.5.3 The World Bank and the IFC 4.5.4 Investment policy of IFC 4.5.5 IFC and Developing countries 4.5.6 Criticism of IFC	<ul style="list-style-type: none"> <li>List the Objectives of IFC</li> <li>Demonstrate the IFC's Policies and financial assistance with respect of Developing Countries</li> </ul>	<b>K3</b>
4.6	Asian Development Bank (ADB) 4.6.1 Origin, Objectives and functions of ADB 4.6.2 Membership, Organisation and Financial resources of ADB 4.6.3 Activities of the Bank 4.6.4 ADB and India 4.6.5 Criticism of the functioning of the ADB	<ul style="list-style-type: none"> <li>Identify the Objectives of ADB</li> <li>Analyze the various activities of ADB</li> <li>Discuss the Functions of ADB</li> </ul>	<b>K4</b>

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Highest Level of Transaction
<b>Unit V International Agreement for Promotion of Trade</b>			
5.1	United Nations conference on trade and development (UNCTAD) 5.1.1 Background of UNCTAD 5.1.2 Organisations and functions of UNCTAD 5.1.3 Conferences of UNCTAD 5.1.4 The achievements of UNCTAD 5.1.5 UNIDO and its contributions	<ul style="list-style-type: none"> <li>List the achievements of UNCTAD</li> <li>Explain the Objectives and Organization of UNCTAD Conferences</li> <li>Discuss the Functions of UNCTAD</li> </ul>	<b>K2</b>
5.2	General Agreement on Trade and Tariffs (GATT) 5.2.1. Objective of GATT 5.2.2. Provisions of GATT 5.2.3. GATT Conferences (Rounds of Global Trade Negotiations) 5.2.4. Defects of GATT 5.2.5. The Uruguay Round and World Trade Organisation (WTO) 5.2.6. Objectives and functions of WTO 5.2.7. TRIPs and TRIMs and its implications to India	<ul style="list-style-type: none"> <li>Categorise the Objectives of GATT</li> <li>Discuss the Functions of WTO</li> <li>Analyse the TRIPS and TRIMS Implications in India</li> </ul>	<b>K4</b>
5.3	International Economic integration in international trade 5.3.1 Benefits of Economic Integration 5.3.2 Forms of economic integration 5.3.3 Objectives, organization and achievements of European Economic Community 5.3.4 Other economic integration grouping (NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA)	<ul style="list-style-type: none"> <li>Identify the Objectives of European Economic Community.</li> <li>List the achievements of European Economic Community.</li> <li>Present the various forms of Economic Integration.</li> <li>Examine the objective and working of NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA</li> </ul>	<b>K4</b>

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	-	M	-	-	-	L	-	-	-	-	H
CO2	M	H	M	-	-	-	-	-	-	M	-	-	-
CO3	H	-	M	L	-	M	-	-	-	-	-	M	L
CO4	H	-	-	M	-	L	-	-	-	M	-	H	-
CO5	H	M	-	-	-	-	-	-	-	M	-	H	-
CO6	-	H	M	M	-	L	-	-	-	M	-	H	-

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Co-Coordinator- Dr.K.P.Mahaeshwari

<b>Semester : V</b>	<b>ELECTIVE: I</b>	<b>Course Code : U17CM5:2</b>
<b>Credits : 5</b>	<b>ADVERTISING MANAGEMENT</b>	<b>Hours per Week :5</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S. No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Identify the role advertising in the modern business world.	K2	I
2	Describe the application of marketing research in framing effective marketing strategies.	K2	II
3	List the fundamental concepts of advertising copy and advertising budget	K4	II
4	Appraise the pros and cons of various advertising media.	K5	III
5	Recognize the various key players in the advertising industry.	K4	IV
6	Conduct pre-testing, post-testing and concurrent testing of advertisements to determine their effectiveness.	K3	V

### Unit I Advertising

**(15Hours)**

- 1.1.1 Advertising in Marketing mix
- 1.1.2 Nature
- 1.1.3 Scope
- 1.1.4 Kinds
- 1.1.5 Advertising as a career
- 1.1.6 Economic aspects of advertising

### Unit II - Marketing Research and Advertising Budget

**(15Hours)**

- 2.1 Marketing research for advertising
- 2.2 Consumer, media and product research
- 2.3 Advertising Strategy
  - 2.3.1 Objectives
  - 2.3.2 Principles
  - 2.3.3 DAGMAR
- 2.4 Advertising budget
  - 2.4.1 Process
  - 2.4.2 Appropriation
  - 2.4.3 Methods

**Unit III Advertising Copy and Media****(15Hours)**

- 3.1 Advertising campaign
  - 3.1.1 Planning Creativity
  - 3.1.2 USP, Psychology, Appeals
- 3.2 Advertisement copy
  - 3.2.1 Types
  - 3.2.2 Components
  - 3.2.3 Essentials
  - 3.2.4 Copy layout
  - 3.2.5 Visualisation to layout
  - 3.2.6 Requisites
- 3.3 Advertising Media
  - 3.3.1 Types
  - 3.3.2 Selection Scheduling
  - 3.3.3 New media options: Internet.

**Unit IV Advertising Agency****(15Hours)**

- 4.1 Advertising Agency
  - 4.1.1 Functions
  - 4.1.2 Organisation
  - 4.1.3 Agency relationship with client and with media selection of an agency
  - 4.1.4 Agency compensation.

**Unit V Effectiveness of Advertising****(15Hours)**

- 5.1 Measuring effectiveness of advertising
  - 5.1.1 Pre testing
  - 5.1.2 Post testing
- 5.2 Advertising audit
  - 5.2.1 Social, ethical and legal aspects of advertising

**Unit VI - Topics for Self Study**

<b>S.N</b>	<b>Topics</b>	<b>Web Links</b>
1	Web Banner Advertising	<a href="https://en.wikipedia.org/wiki/Web_banner">https://en.wikipedia.org/wiki/Web_banner</a>
2	Benefits of Online Advertising	<a href="https://www.exactdrive.com/news/5-benefits-of-online-advertising">https://www.exactdrive.com/news/5-benefits-of-online-advertising</a>
3	Different types of Mobile Advertising	<a href="https://en.wikipedia.org/wiki/Mobile_advertising">https://en.wikipedia.org/wiki/Mobile_advertising</a>
4	Bandwagon Advertising Propaganda Techniques	<a href="https://smallbusiness.chron.com/examples-bandwagon-advertising-propaganda-techniques-17411.html">https://smallbusiness.chron.com/examples-bandwagon-advertising-propaganda-techniques-17411.html</a>

## Text Book

1. S.A.Chunawalla, K. J Kumar, K.C. Sethia, G.V.Subramanian, U.G Suchark (2018), Advertising Theory and Practice Himalaya Publishers, 6th Ed.

## References

1. Manendra Mohan (2017), Advertising Management – Concepts and Cases, Tata McGraw-Hill Education
2. TMHS.A.Chunawalla (2015), Advertising Sales and Promotion Management, Himalaya Publishers.
3. M.N.Mishra (2015), Sales Promotion and Advertising Management 2nd Ed, Himalaya Publishers.

## Web Links

1. <https://www.businessmanagementideas.com/advertising-2/advertising-definition-nature-features-objectives-types-importance-and-examples/18882>
2. <https://www.inc.com/encyclopedia/advertisingbudget.html>
3. <https://studiousguy.com/advertising-copy-definition-types-examples/>
4. <https://www.managementstudyguide.com/advertising-agencies.htm>
5. <https://www.yourarticlelibrary.com/advertising/measuring-advertising-effectiveness-3-methods/49176>

## Specific Learning Outcomes (SLO)

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Advertising</b>			
1.1	Advertising in Marketing Mix	<ul style="list-style-type: none"><li>• Identify the role of advertisement in marketing mix</li></ul>	<b>K2</b>
1.2	Nature	<ul style="list-style-type: none"><li>• Explain the nature of advertising</li></ul>	<b>K2</b>
1.3	Scope	<ul style="list-style-type: none"><li>• Discuss the scope of Advertising</li></ul>	<b>K2</b>
1.4	Kinds	<ul style="list-style-type: none"><li>• Discuss the different kinds of Advertising.</li></ul>	<b>K2</b>
1.5	Advertising as a career	<ul style="list-style-type: none"><li>• Recognize the career of advertising</li></ul>	<b>K1</b>
1.6	Economics aspects of advertising	<ul style="list-style-type: none"><li>• Describe the economic aspects of advertising</li></ul>	<b>K2</b>



Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit II Marketing Research and Advertising Budget</b>			
2.1	Marketing research for advertising	<ul style="list-style-type: none"> <li>Recall the process of conducting marketing research for advertising</li> </ul>	K1
2.2	Consumer, media and product research	<ul style="list-style-type: none"> <li>Examine how consumer, media and product research are conducted</li> </ul>	K4
2.3	Advertising Strategy	<ul style="list-style-type: none"> <li>Discuss the importance advertising strategy</li> </ul>	K2
	2.3.1 Objectives	<ul style="list-style-type: none"> <li>Recall the objectives of advertising strategy</li> </ul>	K1
	2.3.2 Principles	<ul style="list-style-type: none"> <li>List out the principles of advertising strategy</li> </ul>	K1
	2.3.3 DAGMAR	<ul style="list-style-type: none"> <li>Explain the importance of the DAGMAR Approach</li> </ul>	K2
2.4	Advertising budget	<ul style="list-style-type: none"> <li>Define advertising budget</li> </ul>	K1
	2.4.1 Process	<ul style="list-style-type: none"> <li>Recognise the process of advertising budget</li> </ul>	K1
	2.4.2 Appropriation	<ul style="list-style-type: none"> <li>Describe the concept of advertising budget appropriation</li> </ul>	K2
	2.4.3 Methods	<ul style="list-style-type: none"> <li>Recall the methods of advertising budgets</li> </ul>	K1
<b>Unit III Advertising Copy and Media</b>			
3.1	Advertising campaign	<ul style="list-style-type: none"> <li>Identify the fundamentals of advertising campaign</li> </ul>	K2
	3.1.1 Planning Creativity	<ul style="list-style-type: none"> <li>Estimate the advertising strategy in creating an advertising campaign</li> </ul>	K5
	3.1.2 USP, Psychology, Appeals.	<ul style="list-style-type: none"> <li>Explain how the USP, Psychology concepts are used in advertising campaign</li> </ul>	K2
3.2	Advertisement copy	<ul style="list-style-type: none"> <li>State the meaning of advertising copy</li> </ul>	K1
	3.2.1 Types	<ul style="list-style-type: none"> <li>Identify the types of advertising copy</li> </ul>	K2
	3.2.2 Components	<ul style="list-style-type: none"> <li>Illustrate the components of advertising copy</li> </ul>	K2
	3.2.3 Essentials	<ul style="list-style-type: none"> <li>Explain the essentials of advertising copy</li> </ul>	K2
	3.2.4 Copy layout	<ul style="list-style-type: none"> <li>Discuss the concept of advertising layout</li> </ul>	K2
	3.2.5 Visualisation to layout	<ul style="list-style-type: none"> <li>Design the visualization concept in layout</li> </ul>	K5
	3.2.6 Requisites	<ul style="list-style-type: none"> <li>Describe the requisites of advertising copy</li> </ul>	K2
3.3	Advertising Media	<ul style="list-style-type: none"> <li>Define advertising media</li> </ul>	K1
	3.3.1 Types	<ul style="list-style-type: none"> <li>Classify the various types of advertising media</li> </ul>	K4
	3.3.2 Selection Scheduling	<ul style="list-style-type: none"> <li>Interpret the factors to be considered in selecting advertising media</li> </ul>	K2
	3.3.3 New media options: Internet.	<ul style="list-style-type: none"> <li>Analyze the recent trends in media</li> </ul>	K4

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit IV Advertising Agency</b>			
4.1	Advertising Agency	<ul style="list-style-type: none"> <li>Explain the advertising agency In terms of structure and to comprehend the process that govern it</li> </ul>	K2
	4.1.1 Functions	<ul style="list-style-type: none"> <li>Review the functions of advertising agency</li> </ul>	K2
	4.1.2 Organisation	<ul style="list-style-type: none"> <li>Explain how advertising agency is organized</li> </ul>	K2
	4.1.3 Agency relationship with client and with media selection of an agency	<ul style="list-style-type: none"> <li>Differentiate the agency relationship with clients and media</li> </ul>	K4
	4.1.4 Agency compensation.	<ul style="list-style-type: none"> <li>Recall the sources of revenue for advertising agency</li> </ul>	K1
<b>Unit V Effectiveness of Advertising</b>			
5.1	Measuring effectiveness of advertising	<ul style="list-style-type: none"> <li>Demonstrate how to measure advertising effectiveness</li> </ul>	K3
	5.1.1 Pre testing	<ul style="list-style-type: none"> <li>List the various pretesting tools and techniques available for measuring advertising effectiveness</li> </ul>	K1
	5.1.2 Post testing	<ul style="list-style-type: none"> <li>Classify the various post testing tools and techniques available for measuring advertising effectiveness</li> </ul>	K2
5.2	Advertising audit	<ul style="list-style-type: none"> <li>Define Advertising Audit and explain the concept of advertising audit</li> </ul>	K1
	5.2.1 Social, ethical and legal aspects of advertising	<ul style="list-style-type: none"> <li>Explain the social, ethical and legal aspects of advertising</li> </ul>	K2
	5.2.2 Control and regulation over advertising.	<ul style="list-style-type: none"> <li>Illustrate the control and regularize of advertising</li> </ul>	K2

### Mapping Scheme for the POs, PSOs and COs

**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	M	M	H	M	M	M	M	H	M	L	M
<b>CO2</b>	H	M	H	H	M	H	M	M	-	H	-	M	-
<b>CO3</b>	H	H	M	-	M	H	H	M	-	M	H	-	-
<b>CO4</b>	H	-	-	M	-	H	H	H	M	M	H	H	M
<b>CO5</b>	H	H	M	H	M	H	H	M	M	-	M	H	-
<b>CO6</b>	H	M	M	M	H	M	H	M	M	M	H	H	L

### **Course Assessment Methods**

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-Coordinator - Dr. K. P. Mahaeshwari**

<b>Semester : V</b>	<b>SBEC III GENERAL COMMERCIAL KNOWLEDGE</b>	<b>Course Code : U19CM5S3</b>
<b>Credits : 2</b>		<b>HOURS :30</b>

### **COURSE OUTCOME**

At the end of this course, the students will be able to:

<b>Sl. No</b>	<b>COURSE OUTCOMES</b>	<b>LEVEL</b>	<b>UNIT</b>
1.	Outline the concepts of Union Budget	<b>K2</b>	<b>I</b>
2	Analyse the deficits portrayed in a budget	<b>K3</b>	<b>II</b>
3	Classify the various forms of investment	<b>K4</b>	<b>III</b>
4	Compare the merits and demerits of the forms of investment	<b>K2</b>	<b>IV</b>
5	Relate the development in investment arena due to technological development	<b>K3</b>	<b>V</b>
6	Differentiate between Bitcoin and Blockchain	<b>K3</b>	<b>V</b>

### **COURSE CONTENT**

#### **Unit I: The Union**

##### **Budget - I**

##### **1.1 Introduction to Union Budget**

- 1.1.1 Meaning
- 1.1.2 Need for Union Budget
- 1.2.3 Understanding the process of budget making in India

##### **1.2 Types of Budget**

- 1.2.1 Traditional or General Budget
- 1.2.2 Performance Budget
- 1.2.3 Zero Based Budget or Sun Set Budget

##### **1.3 Components of union Budget**

- 1.3.1 Revenue Budget
- 1.3.2 Capital Budget
- 1.3.3 Revenue Receipt
- 1.3.4 Revenue Expenditure
- 1.3.5 Capital Receipts
- 1.3.6 Capital Expenditure

#### **Unit II: The Union Budget - II**

##### **2.1 Analysis of Fiscal & Revenue Deficits**

- 2.1.2 Fiscal Policy
- 2.1.3 Revenue Deficit
- 2.1.4 Fiscal Deficit

- 2.1.5 Primary Deficit
- 2.1.6 Non- Tax Revenue
- 2.1.7 Thrust areas of Budget
- 2.1.8 Steps proposed to ensure effective spending

### **Unit III Forms of Investment - I**

- 3.1 **Security forms of Investment**
  - 3.1.1 Corporate Bonds / Debenture
    - 3.1.1.1 Convertible
    - 3.1.1.2 Non-Convertible
  - 3.2.2 Public Sector Bonds
    - 3.2.2.1 Taxable
    - 3.2.2.2 Tax Free
  - 3.2.3 Preference Shares
  - 3.2.4 Equity Shares
    - 3.2.4.1 New Issues
    - 3.2.4.2 Rights Issue
    - 3.2.4.3 Bonus Issue

### **Unit IV : Forms of Investment - II**

- 4.1 **Non-Security forms of Investment**
  - 4.1. National Savings Schemes
  - 4.2 National Savings Certificates
  - 4.3 Provident Funds
    - 4.3.1 Statutory Provident Fund
    - 4.3.2 Recognized Provident Fund
    - 4.3.3 Unrecognized Provident Fund
    - 4.3.4 Public Provident Fund
  - 4.4 **Corporate Fixed Deposit**
    - 4.4.1 Public Sector
    - 4.4.2 Private Sector
  - 4.5 **Life Insurance Policies**
  - 4.6 **Post Office Savings Bank Account**
    - 4.6.1 Recurring
    - 4.6.2 Time
    - 4.6.3 Monthly Income Scheme
    - 4.6.4 Senior Citizen Savings Scheme
  - 4.7 Real Estate Investment
  - 4.8 Gold, Silver
  - 4.9 Others
    - 4.9.1 Kisan Vikas Patra
    - 4.9.2 Chits, Nidhis etc
  - 4.10 Precautions at time of Investment

### **Unit V: Technology Trends for Business & Commerce**

- 5.1 **Big Data**
  - 5.1.1 Definition
  - 5.1.2 Meaning

- 5.1.3 Characteristics
- 5.2 Types of Big Data Analysis**
  - 5.2.1 Descriptive Analysis
  - 5.2.2 Diagnostic Analysis
  - 5.2.3 Predictive Analysis
  - 5.2.4 Prescriptive Analysis
- 5.3 Hadoop for Big Data Applications**
  - 5.3.1 Job Tracker Server
  - 5.3.2 Task Tracker Server
- 5.4 Block Chain Technology**
  - 5.4.1 Bitcoin
  - 5.4.2 Blockchain
  - 5.4.3 Crypto currency
  - 5.4.5 Distinguish between Bitcoin and Blockchain
  - 5.4.6 Blockchain and Bitcoin transactions
  - 5.4.7 Data storage mode in blockchain
    - 5.4.7.1 Public blockchains
    - 5.4.7.2 Private blockchains
    - 5.4.7.3 Consortium blockchains
- 5.5 Opportunities for Blockchain based E-Commerce Platform.

### TOPICS FOR SELF STUDY

Sl. No	Topics	Weblinks
1.	Edge computing	<a href="https://www.xenonstack.com/blog/latest-trends-in-big-data-analytics">https://www.xenonstack.com/blog/latest-trends-in-big-data-analytics</a>
2.	Green blockchain initiatives	<a href="https://www.forbes.com/sites/bernardmarr/2021/11/19/the-5-biggest-blockchain-trends-in-2022/?sh=9d80da4247ac">https://www.forbes.com/sites/bernardmarr/2021/11/19/the-5-biggest-blockchain-trends-in-2022/?sh=9d80da4247ac</a>

### TEXT BOOK

1. Dr.Vishal Saxena (2019), Business Economics & Business and Commercial Knowledge, Bharat Law House ,New Delhi.

### REFERENCES

1. Dr.C.B.Gupta (2019), Business and Commercial Knowledge ,Taxmann's publication NewDelhi

## MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H		H	H	-	M		M	M	M	L	H	M
CO2	H	M	M	M	-	H	M	M	M	M		M	M
CO3		M	M	M	-			M	M	-	L	H	L
CO4	M		M	H	-		L	M	M			H	L
CO5	H	H	M	M	-	M	L	M		L	L	M	M
CO6	H	M	M	M	-	M	M	M	M	L	M	M	M

## COURSE ASSESSMENT METHODS

### Direct

1. Continuous Assessment Test I,II
2. Assignment; Seminar; Group Presentation
3. End Semester Examination

### Indirect

1. Course-end survey

<b>Semester –VI</b>	<b>ALLIED:I BUSINESS MATHEMATICS</b>	<b>Code : U17CM610</b>
<b>Credits : 5</b>		<b>Hours per Week : 6</b>

### Course Outcomes

At the end of this course the students will be able to:

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Demonstrate the knowledge of equations in day today business activities.	<b>K3</b>	<b>I</b>
<b>2</b>	Practice the knowledge of AP, GP, and HP in planning and analysing investment plans in their work.	<b>K3</b>	<b>I</b>
<b>3</b>	Solve problems in Set theory and Probability.	<b>K3</b>	<b>II</b>
<b>4</b>	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	<b>K3</b>	<b>III</b>
<b>5</b>	Utilize the methods of differentiation and integration to make informed decisions in the business scenario.	<b>K3</b>	<b>IV</b>
<b>6</b>	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	<b>K3</b>	<b>V</b>

### **Unit I Introduction to Number Systems, Indices, Surds, Logarithm, Simultaneous and Quadratic Equation (18Hours)**

- 1.1 Number System
  - 1.1.1 Natural number
  - 1.1.2 Whole number
  - 1.1.3 Real number
  - 1.1.4 Imaginary number
  - 1.1.5 Rational number
  - 1.1.6 Irrational number
  - 1.1.7 Integer
  - 1.1.8 Fractions
  - 1.1.9 Prime number
  - 1.1.10 Complex number
  - 1.1.11 Odd number
  - 1.1.12 Even number



- 1.2 The concept and problem in indices
  - 1.2.1 Meaning
  - 1.2.2 Laws of indices
  - 1.2.3 Meaning of  $a^0$  & problems
  - 1.2.4 Meaning of  $a^{-m}$  & problems
  - 1.2.5 Meaning of  $a^{p/q}$  & problems
- 1.3 The concept and problem in surds
  - 1.3.1 Meaning
  - 1.3.2 Order of a surd & problems
  - 1.3.3 Square root of a binomial surd  $a+vb$  & problems
- 1.4 The concept and problem in logarithm
  - 1.4.1 Meaning
  - 1.4.2 Laws of logarithm
    - 1.4.2.1 Product rule & problems
    - 1.4.2.2 Quotient rule & problems
    - 1.4.2.3 Power rule & problems
    - 1.4.2.4 Rule for change of base & problems
  - 1.4.3 Common logarithm
- 1.5 The concept and problem in simultaneous and quadratic equations
  - 1.5.1 Simultaneous equations
    - 1.5.1.1 Method of elimination
  - 1.5.2 Quadratic equations

## **Unit II Arithmetic, Geometric and Harmonic Progression Set Theory**

**(18Hours)**

- 2.1 Arithmetic progression
  - 2.1.1 Meaning
  - 2.1.2 Formula for  $n$ th term & problems
  - 2.1.3 Formula for the sum to  $n$  terms & problems
  - 2.1.4 Properties of an arithmetic progression & problems
- 2.2 Geometric progression
  - 2.2.1 Meaning
  - 2.2.2 Formula for  $n$ th term & problems
  - 2.2.3 Formula for the sum to  $n$  term & problems
- 2.3 Harmonic progression
  - 2.3.1 Meaning
  - 2.3.2 Formula for  $n$ th term & problems
- 2.4 Set theory
  - 2.4.1 Meaning
  - 2.4.2 Finite and infinite sets
  - 2.4.3 Description of set
  - 2.4.4 Singleton set
  - 2.4.5 Null set
  - 2.4.6 Sub set

- 2.4.7 Equality of set
- 2.4.8 Number of sub-sets of a set
- 2.4.9 Disjoint set
- 2.4.10 Universal set
- 2.4.11 Set operations
  - 2.4.11.1 Union of sets
  - 2.4.11.2 Intersection of sets
  - 2.4.11.3 Difference of sets
  - 2.4.11.4 Complement of sets
- 2.4.12 Venn diagram
- 2.4.13 Laws of sets
  - 2.4.13.1 Commutative law
  - 2.4.13.2 Associative law
  - 2.4.13.3 Distributive law
  - 2.4.13.4 De Morgan's law
- 2.4.14 Numbers of elements in set

**Unit III Differential Calculus**

**(18Hours)**

- 3.1 Limits
  - 3.1.1 Limit of a function
  - 3.1.2 Properties of limits & problems
- 3.2 Continuity
  - 3.2.1 Properties of continuous functions & problems
- 3.3 Differentiation
  - 3.3.1 Derivative of  $x^n$
  - 3.3.2 Derivative of  $e^x$
  - 3.3.3 Derivative of a constant
  - 3.3.4 Derivative of sum of two functions
  - 3.3.5 Product rule
  - 3.3.6 Quotient rule
  - 3.3.7 Functions of a function rule
  - 3.3.8 Logarithm differentiation
  - 3.3.9 Differentiation of implicit function
  - 3.3.10 Parametric form
  - 3.3.11 Higher order derivative
  - 3.3.12 Application of derivative
    - 3.3.12.1 Marginal cost
    - 3.3.12.2 Marginal revenue
    - 3.3.12.3 Relation between marginal revenue and elasticity of demand

**Unit IV Differential Calculus & Integral Calculus****(18Hours)**

- 4.1 Maxima and minima
  - 4.1.1 Meaning
  - 4.1.2 Problems in maxima and minima
- 4.2 Integral Calculus
  - 4.2.1 Meaning
  - 4.2.2 General rules
  - 4.2.3 Method of partial fraction
  - 4.2.4 Method of when factorization is not possible
  - 4.2.5 Integration by substitution – I
  - 4.2.6 Integration by parts
  - 4.2.7 Definite integral

**Unit V Matrix Algebra****(18Hours)**

- 5.1 Meaning
- 5.2 Types of matrix
  - 5.2.1 Equal matrix
  - 5.2.2 Diagonal matrix
  - 5.2.3 Scalar matrix
  - 5.2.4 Unit matrix
  - 5.2.5 Null matrix
  - 5.2.6 Row matrix
  - 5.2.7 Column matrix
  - 5.2.8 Symmetric matrix
  - 5.2.9 Skew-symmetric matrix
- 5.3 Matrix operation
  - 5.3.1 Scalar multiplication
- 5.4 Addition and subtraction of matrices
- 5.5 Multiplication of two matrices
- 5.6 Transpose of matrix
- 5.7 Determinant of matrix
- 5.8 Singular and non-singular matrices
- 5.9 Input and output matrix
- 5.10 Ad-joint of square matrix
- 5.11 Reciprocal matrix and inverse of matrix
- 5.12 Orthogonal matrix
- 5.13 Simultaneous linear equations

## Unit VI - Topics for Self Study

S.No.	Topics	Web Links
1	Fundamental concepts of modern algebra	<a href="https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra">https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra</a>
2	Probability using and Permutations and Combinations	<a href="https://courses.lumenlearning.com/finite-math1/chapter/probability-using-permutations-and-combinations/">https://courses.lumenlearning.com/finite-math1/chapter/probability-using-permutations-and-combinations/</a>
3	Mathematical reasoning	<a href="https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf">https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf</a> <a href="ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z">ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z</a>
4	Probability density function	<a href="https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php">https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php</a> <a href="ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps">ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps</a>

### Text Book

1. Vittal, P. R. (2018). Business Mathematics, Margham Publications, Chennai, 2ndEd.

### References

1. Aggarwal, B. M. (2004). Business Mathematics & Statistics Fundamentals (First Ed.). New Delhi, Sultan Chand & Sons.
2. Navanitham, P. A. (2019). Business Mathematics and Statistics. Trichy, Jai Publishers.

### Web Links

1. <https://www.youtube.com/watch?v=yCwnifwVjIg>
2. <https://www.youtube.com/watch?v=Tj9fdn7TYS0>
3. <https://www.youtube.com/watch?v=QqF3i1pnyzU>
4. <https://www.youtube.com/watch?v=e1nxhJQyLYI>
5. <https://www.youtube.com/watch?v=LoHqixCNoKY&list=PLr6TOxpiWwuH4O4IBqwCpjns-8l8zWDQu>

### Theory 20% (Part A) Problem 80% (Part B & C)

### Specific Learning Outcomes(SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Introduction to Number, Indices, Surds, Logarithm, Simultaneous and Quadratic Equation</b>			
1	Introduction to Number System	<ul style="list-style-type: none"> <li>Summarize the different types of numbers involved in business problems</li> </ul>	K2
	Law of Indices	<ul style="list-style-type: none"> <li>Recall the laws constituting the problems of indices</li> </ul>	K1
	Meaning of $a^0$ , $a^{-m}$ , $a^{p/q}$ & Problems	<ul style="list-style-type: none"> <li>Apply the laws of indices to solve the problems of different types</li> </ul>	K3
	Meaning and order of surds	<ul style="list-style-type: none"> <li>Recall the meaning and order of surds</li> </ul>	K1
	Square root of binomial surd $a + \sqrt{b}$ problems	<ul style="list-style-type: none"> <li>Make use of laws to solve the different type of surds</li> </ul>	K3
	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> <li>Relate the knowledge with the problems of logarithm</li> </ul>	K1
	Product and quotient rule Problems	<ul style="list-style-type: none"> <li>Identify and solve the problems of different types in logarithm</li> </ul>	K3
	Power rule, rule for change of base problems & common Logarithm	<ul style="list-style-type: none"> <li>Apply the rule for change of base problems</li> </ul>	K3
	Meaning & problems of Simultaneous equation	<ul style="list-style-type: none"> <li>Solve the business problems using equations</li> </ul>	K3
	Meaning & problems of quadratic equation	<ul style="list-style-type: none"> <li>Make use of equations to make judgments</li> </ul>	K3
<b>Unit II Arithmetic, Geometric and Harmonic Progression Set Theory</b>			
2	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>Solve sequence and series of investment process using AP</li> </ul>	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> <li>Plan their investment using AP</li> </ul>	K3
	Meaning of Geometric Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>Solve sequence and series of GP</li> </ul>	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> <li>Utilize GP to know the investments in case of cumulative returns</li> </ul>	K3
	Meaning of Harmonic Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>Understand and calculate sequence of HP</li> </ul>	K3
	Meaning and types of Sets	<ul style="list-style-type: none"> <li>Define meaning and types of Sets</li> </ul>	K1
	Operations, Laws of Set & its application in Business	<ul style="list-style-type: none"> <li>Solve business problems using sets</li> <li>Develop the operations, Laws of set &amp; its application in Business</li> </ul>	K3

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction	
<b>Unit III Differential Calculus</b>				
3	Limits of a function & its properties	<ul style="list-style-type: none"> <li>Illustrate the function and properties of limits</li> </ul>	K2	
	Continuity and Properties of continuous function	<ul style="list-style-type: none"> <li>Recall the properties of continuous function</li> </ul>	K1	
	Derivative of $x^n$ , $e^x$ & constant	<ul style="list-style-type: none"> <li>Use the derivative functions and its rules to find the rate of change in business problems</li> </ul>	K3	
	Derivative of sum of Two functions			
	Product Rule			
	Quotient Rule			
	Function of a function Rule			
Problems of finding Marginal cost, Marginal Revenue & Elasticity of Demand	<ul style="list-style-type: none"> <li>Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand</li> </ul>	K3		
<b>Unit IV Differential Calculus &amp; Integral Calculus</b>				
4	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> <li>Solve maxima and minima in a function</li> </ul>	K3	
	Meaning and General rules of Integration	<ul style="list-style-type: none"> <li>Identify the constructs of integration</li> </ul>	K2	
	Methods of partial fractions	<ul style="list-style-type: none"> <li>Sketch the function using integrations</li> </ul>	K3	
	Integration by substitution			
	Integration by parts and Definite Integral			
5	Meaning and Types of Matrix	<ul style="list-style-type: none"> <li>Define matrix and explain different type of matrices</li> </ul>	K2	
	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication Matrices	<ul style="list-style-type: none"> <li>Apply the knowledge of matrices to do matrix operations</li> </ul>	K3	
	<b>Unit V Matrix Algebra</b>			
	Determinant, Singular and Non-singular Matrices	<ul style="list-style-type: none"> <li>Define the determinant of matrix and singular and non-singular matrices</li> </ul>	K1	
	Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	<ul style="list-style-type: none"> <li>Solve the business problems using matrix operations</li> </ul>	K3	
	Use of Matrices in Simultaneous linear equations	<ul style="list-style-type: none"> <li>Interpret and solve the equations using matrix and vice versa</li> </ul>	K3	

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	-	-	-	M	M	H	-	H	-	M	M
CO2	H	H	L	L	-	M	M	H	-	H	M	M	M
CO3	H	H	H	H	-	H	M	H	-	H	L	H	M
CO4	H	M	H	H	-	H	M	H	-	H	M	H	M
CO5	M	M	H	M	-	H	M	H	-	H	H	M	M
CO6	M	M	H	H	-	H	M	H	-	H	H	H	M

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Co-Coordinator - Dr. S. Deepa

<b>Semester –VI</b>	<b>CORE: XI -MANAGEMENT ACCOUNTING</b>	<b>Code : U17CM611</b>
<b>Credits : 5</b>		<b>Hours per Week : 6</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
<b>1</b>	Analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.	<b>K4</b>	<b>I</b>
<b>2</b>	Prepare the financial statements of the firm by computing the accounting ratios.	<b>K6</b>	<b>II</b>
<b>3</b>	Distinguish between operating, investing and financing activities.	<b>K4</b>	<b>III</b>
<b>4</b>	Prepare Fund flow statement and Cash flow statement as per AS3.	<b>K6</b>	<b>III</b>
<b>5</b>	Assess the concept of marginal costing and CVP analysis in short – term decision making.	<b>K5</b>	<b>IV</b>
<b>6</b>	Prepare various types of budgets for identifying the expenditure and revenue of a firm.	<b>K6</b>	<b>V</b>

### Unit I Fundamentals of Management Accounting

(12Hours)

- 1.0 Management Accounting
- 1.1 Meaning and Definitions
- 1.2 Objectives
- 1.3 Scope and functions
- 1.4 Advantages and limitations
- 1.5 Management accounting principles
- 1.6 Installation of management accounting systems
- 1.7 Distinction between management accounting and financial accounting.
- 1.8 Management accounting vs. Cost accounting

### Unit II Financial Statement Analysis

(18Hours)

- 2.0 Financial Statements
- 2.1 Meaning and types
- 2.2 Analysis and interpretation
- 2.3 Techniques of financial analysis



- 2.4 Limitations of financial analysis
- 2.5 Ratio Analysis- Meaning
- 2.6 Classification of ratios
- 2.7 Advantages and limitations of ratio analysis
- 2.8 Computation of Ratios (excluding preparation of financial statements from ratios)
  - 2.8.1 Liquidity Ratios
  - 2.8.2 Solvency Ratios
  - 2.8.3 Profitability Ratios
  - 2.8.4 Activity or Turnover Ratios
  - 2.8.5 Capital gearing ratios

**Unit III Preparation of Funds Flow Statement and Cash Flow Statement  
(AS PER AS3) (21 Hours)**

- 3.1 Funds Flow Statement
  - 3.1.1 Meaning
  - 3.1.2 Uses
  - 3.1.3 Distinction between funds flow statement and income statement
  - 3.1.4 Parties interested in funds flow statement
  - 3.1.5 Advantages and Limitations
  - 3.1.6 Preparation of funds flow statement
- 3.2 Cash Flow Statement (as per AS3)
  - 3.2.1 Meaning
  - 3.2.2 Preparation of cash flow statement (as per AS3)
  - 3.2.3 Difference between cash flow analysis and funds flow analysis
  - 3.2.4 Utility and limitations of cash flow analysis

**Unit IV Marginal Costing and Break Even Analysis (18Hours)**

- 4.1 Marginal Costing
  - 4.1.1 Meaning and Definitions
  - 4.1.2 Features
  - 4.1.3 Merits and demerits
- 4.2 CVP analysis
  - 4.2.1. Meaning
  - 4.2.2 Merits and demerits
  - 4.2.3 Construction of break-even chart
  - 4.2.4 Assumptions underlying CVP analysis and break even chart
  - 4.2.5 Marginal uses of Break-even analysis
  - 4.2.6 Problems in Marginal costing and Break even analysis (decision making problems)

**Unit V Budgetary Control and Standard Costing****(21Hours)**

- 5.1 Budgetary Control
  - 5.1.1 Definition and Meaning
  - 5.1.2 Advantages and disadvantages
  - 5.1.3 Installation of budgetary control system
  - 5.1.4 Requirements of a good budgetary control system
  - 5.1.5 Classification of budgets
  - 5.1.6 Preparation of budgets
    - 5.1.6.1 Production Budget
    - 5.1.6.2 Raw material Budget
    - 5.1.6.3 Purchase Budget
    - 5.1.6.4 Sales Budget
    - 5.1.6.5 Flexible Budget
    - 5.1.6.6 Master Budget
- 5.2 Standard Costing
  - 5.2.1 Standard Costing - Meaning
  - 5.2.2 Definition
  - 5.2.3 Advantages and limitations
  - 5.2.4 Distinction between budgetary control and standard costing
  - 5.2.5 Estimated cost vs. standard cost
  - 5.2.6 Preliminary steps for establishing a system of standard costing
  - 5.2.7 Distinction between cost reduction and cost control
  - 5.2.8 Variance in standard costing
    - 5.2.8.1 Meaning and types of variance (Material and Labour)

**Unit VI - Topics for Self Study**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Activity Based Budgeting	<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/">https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/</a>
2	Throughput accounting	<a href="https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html">https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html</a>
3	Environmental Management Accounting	<a href="https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmental-management.html">https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmental-management.html</a>
4	Value chain analysis	<a href="https://www.accountingnotes.net/cost-accounting/value-chain-analysis/management-accountant-and-value-chain-analysis/5855">https://www.accountingnotes.net/cost-accounting/value-chain-analysis/management-accountant-and-value-chain-analysis/5855</a> <a href="ftp://ftp.cs.berkeley.edu/ucb/sprite/pap">ftp://ftp.cs.berkeley.edu/ucb/sprite/pap</a>

**Text Book**

1. Khan M. Y & Jain P.K (2018), Management Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

**References**

1. Pillai R.S.N and Bagavathi V (2015), Management Accounting, Sultan Chand Company Ltd., New Delhi.
2. Murthy A. and Gurusamy S (2012), Management Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
3. Shashi K. Gupta, Sharma R.K (2016), Management Accounting Principles and Practices, Kalyani Publishers, New Delhi.

**Web Links**

1. <http://docshare01.docshare.tips/files/27239/272393523.pdf>
2. <https://www.iedunote.com/management-accounting>
3. <https://www.scribd.com/doc/105577706/Chapter-26-Marginal-Costing-and-Cost-Volume-Profit-Analysis>

**Theory – 25 %( Section A & B), Problems – 75 %( Section C & D)**

**Specific Learning Outcomes (SLO)**

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Fundamentals of Management Accounting</b>			
1.1	Definition, Scope and Function	<ul style="list-style-type: none"><li>• Define Management accounting</li><li>• Explain the scope and functions of management accounting</li></ul>	<b>K2</b>
1.2	Advantages and Limitations	<ul style="list-style-type: none"><li>• Summarize the merits and demerits of Management accounting</li></ul>	<b>K2</b>
1.3	Management accounting principles & objectives	<ul style="list-style-type: none"><li>• Identify the principles of management accounting</li><li>• Recall the objectives of Management accounting</li></ul>	<b>K2</b>
1.4	Management accounting and Financial accounting	<ul style="list-style-type: none"><li>• Define Financial accounting</li><li>• Differentiate between Management accounting and Financial accounting</li></ul>	<b>K4</b>

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
1.5	Management accounting and Cost accounting	<ul style="list-style-type: none"> <li>Define Cost accounting</li> <li>Differentiate Management accounting and Cost accounting</li> </ul>	K4
1.6	Installation of Management accounting systems	<ul style="list-style-type: none"> <li>Discuss the installation of management accounting systems.</li> </ul>	K2
<b>Unit II Financial Statement Analysis</b>			
2.1	Financial statement analysis	<ul style="list-style-type: none"> <li>Define Financial statement analysis</li> <li>Identify the techniques of financial statement analysis</li> </ul>	K2
2.2	Nature and Limitations	<ul style="list-style-type: none"> <li>Describe the Nature and limitations of Financial Statement analysis</li> </ul>	K2
2.3	Ratio Analysis	<ul style="list-style-type: none"> <li>State the meaning of Ratio analysis</li> <li>Classify the various types accounting ratios</li> </ul>	K2
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> <li>Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern</li> </ul>	K4
2.5	Computation of Ratios.	<ul style="list-style-type: none"> <li>List out the Classification of ratios</li> <li>Illustrate the problems in Ratios</li> <li>Prepare a Comparative Income Statement and Comparative balance sheet.</li> </ul>	K6
<b>Unit III Preparation of Funds Flow Statement and Cash Flow Statement</b>			
3.1	Funds Flow Statement	<ul style="list-style-type: none"> <li>Define Funds Flow Statement</li> <li>Summarize the Objectives of Funds Flow Statement</li> </ul>	K2
3.2	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> <li>Compare Funds flow statement with Income statement and Balance sheet.</li> </ul>	K2
3.3	Sources and Uses or Application of Funds Funds from operation	<ul style="list-style-type: none"> <li>List out the different items of sources and application of funds.</li> <li>Explain how funds from operation are calculated.</li> </ul>	K2
3.4	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> <li>Prepare a Funds Flow Statement</li> </ul>	K6
3.5	Cash Flow Statement	<ul style="list-style-type: none"> <li>State the meaning of Cash Flow statement</li> <li>Explain how cash flow statement differs from Fund flow Statement</li> <li>Prepare a Cash Flow Statement as per AS3.</li> </ul>	K6

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit IV Marginal Costing and Break Even Analysis</b>			
4.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> <li>Define Marginal Costing</li> <li>Tell what is Break Even Analysis</li> </ul>	K1
4.2	Features and Merits and Demerits	<ul style="list-style-type: none"> <li>Explain the features of Marginal costing</li> <li>Illustrate the merits and demerits of Marginal Costing</li> </ul>	K2
4.3	Break even Chart	<ul style="list-style-type: none"> <li>Construct a Break Even Chart.</li> </ul>	K3
4.4	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> <li>Express the objectives of Cost Volume Profit Analysis.</li> <li>Estimate the Marginal cost statement.</li> <li>Assess the concept of marginal costing and CVP analysis</li> </ul>	K5
<b>Unit V Budgetary Control And Standard Costing</b>			
5.1	Budget- Introduction	<ul style="list-style-type: none"> <li>Define the term Budget</li> <li>Explain the advantages and disadvantages of budgetary control.</li> </ul>	K2
5.2	Types of Budgets	<ul style="list-style-type: none"> <li>Classify the different types of budgets.</li> <li>Discuss the process of installation of budgetary control system.</li> <li>Prepare the different types of Budget.</li> </ul>	K6
5.3	Standard Costing- Introduction	<ul style="list-style-type: none"> <li>Define the term Standard Costing</li> <li>Interpret the advantages and disadvantages of Standard Costing</li> </ul>	K2
5.4	Budgetary Control and Standard Costing	<ul style="list-style-type: none"> <li>Differentiate between Budgetary control and Standard Costing.</li> </ul>	K4
5.5	Variance	<ul style="list-style-type: none"> <li>Define Variance.</li> <li>Identify the different types of material variance.</li> <li>Explain the different types of labour variance.</li> <li>Calculate the material and labour variance</li> </ul>	K4

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	--	H	H	M	H	H	H	M	H
CO2	H	-	H	-	--	-	-	-	-	H	-	M	H
CO3	H	M	H	H	-	H	-	H	H	H	H	H	H
CO4	H	M	H	-	-	H	M	L	-	H	M	-	H
CO5	H	-	H	-	-	M	M	-	-	H	-	-	H
CO6	H	-	H	M	-	H	-	-	M	H	-	L	H

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Co-Coordinator - Mr. C.Balamurali Krishnan

<b>Semester –VI</b>	<b>CORE: XII FINANCIAL SERVICES</b>	<b>Code : U17CM612</b>
<b>Credits : 5</b>		<b>Hours per Week :6</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Measure the complete knowledge of financial services	K4	I
2	Identify the role of SEBI in regulation of financial Service	K2	I
3	Assess the role of credit rating agencies in India	K5	II
4	Evaluate the importance of Mutual Funds and the role of Merchant Banking services.	K5	III
5	Analyze the diverse aspects of Leasing and Hire purchase.	K4	IV
6	Organise the knowledge of Dematerialization & Rematerialization in real time life	K5	V

### Unit I - Financial Services and Financial Markets

**(15 Hours)**

- 1.1 Financial system in markets.
- 1.2 Objectives of financial system
- 1.3 Types of financial services
- 1.4 Regulation of financial services.
- 1.5 Problems and prospects of financial service sector.
- 1.6 Management of NIM
- 1.7 Difference between secondary market and NIM
- 1.8 Functions of stock exchanges
- 1.9 National stock exchanges, OTCEI and non-banking financial institutions.
- 1.10 SEBI functions and workings.
- 1.11 Listing of securities.
- 1.12 Self regulations of the markets.

### Unit II - Credit Rating Agencies

**(10 Hours)**

- 2.1 Definition, features, advantages of credit rating system.
- 2.2 Global credit rating agencies.

- 2.3 Credit rating agencies in India –CRISIL, ICRA, CARE
- 2.4 Credit rating symbols.
- 2.5 Credit rating process and its limitations
- 2.6 SEBI guidelines regarding credit rating.
- 2.7 Future credit rating in India.

**Unit III - Mutual Funds and Merchant Banking**

**(15 Hours)**

- 3.1 Meaning, classification, functions, importance and risk involved in mutual funds.
- 3.2 Commercial banks and mutual funds including UTI, LIC.
- 3.3 General guidelines of mutual funds.
- 3.4 Future of mutual fund industry
- 3.5 Concept of merchant banking
- 3.6 Services rendered by merchant bankers.
- 3.7 Role played by merchant bankers in the market making process.
- 3.8 Arrangement of inter - corporate loans.
- 3.9 Scope of merchant banking in India.

**Unit IV - Leasing and Hire Purchase**

**(15 Hours)**

- 4.1 Concept of leasing
- 4.2 Types of lease
- 4.3 Structure of leasing industry.
- 4.4 Legal aspects of leasing.
- 4.5 Problems and prospects of leasing
- 4.6 Meaning of hire purchase.
- 4.7 Leasing vs hire purchase.
- 4.8 Problems and prospects of hire purchase in India

**Unit V - Dematerialisation, Rematerialisation, Factoring And Forfeiting**

**(20 Hours)**

- 5.1 Meaning of dematerialization and rematerialization.
- 5.2 Objectives, functions, merits and demerits of Dematerialization and Rematerialization.
- 5.3 Progress of Demat in India.
- 5.4 Growth and functioning of NSDL and CDSL.
- 5.5 Concepts of factoring.
- 5.6 Significance and Types of Factoring.
- 5.7 Factoring mechanism.
- 5.8 Factoring services in India.
- 5.9 Define Forfeiting.
- 5.10 Factoring vs Forfeiting.
- 5.11 Problems and prospects of Forfeiting.



## Unit VI - Topics for Self-Study

S.No.	Topics	Web Links
1	Evolution; Breton Woods Conference and Other Exchange Rate Regimes;	<a href="https://www.americanexpress.com/us/foreign-exchange/articles/bretton-woods-fixed-currency-exchange-rate-system">https://www.americanexpress.com/us/foreign-exchange/articles/bretton-woods-fixed-currency-exchange-rate-system</a> .
2	European Monetary System, South East Asia Crisis and Current Trends	<a href="https://www.sciencedirect.com/topics/economics-econometrics-and-finance/european-monetary-system">https://www.sciencedirect.com/topics/economics-econometrics-and-finance/european-monetary-system</a>
3	Forex Derivatives – swaps, futures and options and Forward Contracts	<a href="https://www.agiboo.com/commodity-knowledge-center/commodity-trade-risk-mSanagement/derivatives">https://www.agiboo.com/commodity-knowledge-center/commodity-trade-risk-mSanagement/derivatives</a>

### TEXT

1. Dr. D. Joseph Anbarasu et al, Financial Services 3<sup>rd</sup> Edition, Sultan Chand & Sons.
2. E. Gordon & Dr. K. Natarajan, Financial Markets and Services, Himalaya Publishing House, 2018

### References

1. Khan M.Y., Financial Services, 10<sup>th</sup> Edition, McGraw Hill Publication, 2019
2. Dr. S. Gurusamy, Essentials of Financial services, 3<sup>rd</sup> Edition, Vijay Nicole Imprints Pvt Ltd.
3. Bharathi. V. Pathak, Indian Financial System, 5<sup>th</sup> Edition, Pearson Education, 2018

### Web Links

1. <https://www.paisabazaar.com/credit-score/credit-rating-agencies-in-india/>
2. <http://www.himpub.com/documents/Chapter1321.pdf>.
3. <https://www.angelbroking.com/knowledge>

### Specific Learning Outcomes(SLO)

Unit/ Section	Course Content	Learning outcomes	Blooms Taxonomy Level of Transaction
<b>Unit 1 Financial Services and Financial Markets</b>			
1.1	Financial system in markets	<ul style="list-style-type: none"> <li>Recall the meaning of financial system</li> </ul>	K1
1.2	Objectives of financial system	<ul style="list-style-type: none"> <li>List out the objectives of financial system</li> </ul>	K1
1.3	Types of financial services	<ul style="list-style-type: none"> <li>Explain the Various types of financial services</li> </ul>	K2
1.4	Regulation of financial services	<ul style="list-style-type: none"> <li>Describe the Regulation of financial services</li> </ul>	K2
1.5	Problems and prospects of financial services	<ul style="list-style-type: none"> <li>List out to the Problems and prospects of financial services</li> </ul>	K1
1.6	Management of NIM	<ul style="list-style-type: none"> <li>Recall the meaning of NIM</li> <li>Discuss the management of NIM</li> </ul>	K2
1.7	Difference between secondary Market NIM	<ul style="list-style-type: none"> <li>Differentiate between secondary Market and NIM</li> </ul>	K4
1.8	Functions of stock exchanges	<ul style="list-style-type: none"> <li>Perform the functions of stock exchanges</li> </ul>	K3
1.9	National stock exchange , OTCEI and non –banking financial institutions	<ul style="list-style-type: none"> <li>State the meaning of OTCEI</li> <li>Describe the functions of National stock exchange, OTCEI and Non-Financial Institutions.</li> </ul>	K2
1.10	SEBI functions and workings.	<ul style="list-style-type: none"> <li>Identify the role of SEBI in financial services sector</li> <li>Relate the functions of DSEBI with the financial service sector</li> </ul>	K2
1.11	Listings of securities	<ul style="list-style-type: none"> <li>Estimate the importance of Listings of securities</li> </ul>	K2
1.12	Self-regulations of the Markets	<ul style="list-style-type: none"> <li>Explain about the self-regulations of the markets.</li> </ul>	K2
<b>Unit II – Credit Rating Agencies</b>			
2.1	Definition, Features, advantages of credit rating system	<ul style="list-style-type: none"> <li>Define Credit Rating</li> <li>Recognize the features and advantages of credit rating system</li> </ul>	K1
2.2	Global credit rating agencies	<ul style="list-style-type: none"> <li>Demonstrate the factors considered by global credit rating agencies</li> </ul>	K3
2.3	Credit rating agencies in India – CRISIL, ICRA, CARE.	<ul style="list-style-type: none"> <li>Assess the credit rating agencies in India.</li> </ul>	K5
2.4	Credit rating symbols	<ul style="list-style-type: none"> <li>List the credit rating symbols</li> </ul>	K1

Unit/ Section	Course Content	Learning outcomes	Blooms Taxonomy Level of Transaction
2.6	SEBI guidelines regarding credit rating.	<ul style="list-style-type: none"> <li>Illustrate the SEBI guidelines regarding credit rating.</li> </ul>	K2
2.7	Future credit rating in India.	<ul style="list-style-type: none"> <li>Quantify the future credit rating in India.</li> </ul>	K4
<b>Unit III - Mutual Funds and Merchant Banking</b>			
3.1	Meaning, Classification, functions, importance and risk involved in mutual funds	<ul style="list-style-type: none"> <li>Define the term Mutual Fund.</li> <li>Classify the types of Mutual funds</li> <li>Explain the importance and risk involved in mutual funds.</li> </ul>	K2
3.2	Commercial banks and mutual funds including UTI, LIC	<ul style="list-style-type: none"> <li>Appraise the role of commercial banks and mutual funds including UTI, LIC</li> </ul>	K4
3.3	General guidelines of mutual funds	<ul style="list-style-type: none"> <li>Discuss the General guidelines of mutual funds.</li> </ul>	K2
3.4	Future of mutual fund industry	<ul style="list-style-type: none"> <li>Analyse the future of mutual fund industry.</li> </ul>	K4
3.5	Concept of merchant banking	<ul style="list-style-type: none"> <li>Recall the meaning of merchant banking.</li> </ul>	K1
3.6	Services rendered by merchant bankers	<ul style="list-style-type: none"> <li>Summarise services rendered by merchant bankers.</li> </ul>	K2
3.7	Role played by merchant bankers in the market making process	<ul style="list-style-type: none"> <li>Evaluate the role played by merchant bankers in the market making process.</li> </ul>	K5
3.8	Arrangement of inter-corporate loans.	<ul style="list-style-type: none"> <li>List the role of merchant bank in the arrangement of inter-corporate loans.</li> </ul>	K1
3.9	Scope of merchant banking in India.	<ul style="list-style-type: none"> <li>Discuss the scope of merchant banking in India.</li> </ul>	K2
<b>Unit IV - Leasing and Hire Purchase</b>			
4.1	Concepts of leasing	<ul style="list-style-type: none"> <li>Explain the concepts of leasing</li> </ul>	K2
4.2	Types of lease	<ul style="list-style-type: none"> <li>Differentiate the various Types of lease.</li> </ul>	K4
4.3	Structure of leasing industry	<ul style="list-style-type: none"> <li>Identify the structure of leasing industry</li> </ul>	K2
4.4	Legal aspects of leasing	<ul style="list-style-type: none"> <li>Explain the legal aspects of leasing.</li> </ul>	K2
4.5	Problems and prospects of leasing	<ul style="list-style-type: none"> <li>Appraise the problems and prospects of leasing</li> </ul>	K4
4.6	Meaning of hire purchase	<ul style="list-style-type: none"> <li>Recognize the meaning of hire purchase</li> </ul>	K1
4.7	Leasing Vs hire purchase	<ul style="list-style-type: none"> <li>Distinguish between leasing Vs hire purchase</li> </ul>	K4
4.8	Problems and prospects of hire purchase in India	<ul style="list-style-type: none"> <li>Explain the Problems and prospects of hire purchase in India.</li> </ul>	K1

Unit/ Section	Course Content	Learning outcomes	Blooms Taxonomy Level of Transaction
<b>Unit V - Dematerialisation, Rematerialisation, Factoring and Forfaiting</b>			
5.1	Meaning of dematerialization and rematerialization	<ul style="list-style-type: none"> <li>State the meaning of dematerialization and rematerialization.</li> </ul>	K1
5.2	Objectives, functions, merits and demerits of dematerialization and rematerialization.	<ul style="list-style-type: none"> <li>Describe the objectives, function, merits and demerits of dematerialization and rematerialization.</li> </ul>	K1
5.3	Progress of demat in India	<ul style="list-style-type: none"> <li>Explain the progress of demat in India.</li> </ul>	K2
5.4	Growth and functioning of NSDL and CDSL	<ul style="list-style-type: none"> <li>Establish the growth and functioning of NSDL and CDSL</li> </ul>	K5
5.5	Concepts of factoring	<ul style="list-style-type: none"> <li>Explain the concepts of factoring.</li> </ul>	K2
5.6	Significance and types of factoring	<ul style="list-style-type: none"> <li>Discuss the significance and types of factoring.</li> </ul>	K2
5.7	Factoring Mechanism.	<ul style="list-style-type: none"> <li>Analyse the factoring Mechanism</li> </ul>	K4
5.8	Factoring services in India	<ul style="list-style-type: none"> <li>Summarise the factoring services in India.</li> </ul>	K2
5.9	Define forfaiting	<ul style="list-style-type: none"> <li>Define forfaiting.</li> </ul>	K1
5.10	Factoring Vs Forfaiting	<ul style="list-style-type: none"> <li>Differentiate between Factoring Vs Forfaiting.</li> </ul>	K4
5.11	Problems and prospects of for fating	<ul style="list-style-type: none"> <li>List out the Various Problems and prospects of forfaiting</li> </ul>	K1

#### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	M	M	L	H	L	H	L	H	L	H	L
<b>CO2</b>	H	H	M	M	-	H	-	M	-	H	-	H	-
<b>CO3</b>	H	H	M	M	L	H	M	M	-	H	-	H	-
<b>CO4</b>	H	M	M	M	L	H	L	M	L	H	-	H	L
<b>CO5</b>	H	H	M	M	-	H	-	H	L	H	-	H	L
<b>CO6</b>	H	M	M	M	-	M	-	H	-	H	-	M	-

### **Course Assessment Methods**

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Co-Coordinator - Mrs.R.Sudha**

<b>Semester –VI</b>	<b>CORE:XIII AUDITING</b>	<b>Code : U17CM613</b>
<b>Credits : 5</b>		<b>Hours per Week : 6</b>

### Course Outcomes

At the end of this course, the Students will be able to,

<b>S.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Explain the basic principles and classifications of auditing, the general chronology of audit, audit strategy, audit program, and audit procedures.	<b>K2</b>	<b>I</b>
2	Discuss the Internal Control System and the importance of Internal Check.	<b>K2</b>	<b>II</b>
3	Describe the substantial procedures in regard to Vouching, the modes of valuation, Verification of assets and liabilities.	<b>K2</b>	<b>II</b>
4	Appraise the Electronic Data Processing Audit and Investigation.	<b>K5</b>	<b>III</b>
5	Analyze the Appointment, Qualifications, Rights, Duties and Liabilities of Company Auditor.	<b>K4</b>	<b>IV</b>
6	Identify the Current development and new areas of Auditing.	<b>K2</b>	<b>V</b>

### Unit I - Introduction

**(15 Hours)**

- 1.1 Definition
- 1.2 Objective of an Audit
- 1.3 Role of auditors in detecting errors and frauds
- 1.4 Basic principles governing an audit
- 1.5 scope and procedures
- 1.6 Advantages and limitations
- 1.7 Classification of audit.

### Unit II - Internal Check, Verification of Assets And Liabilities (20 Hours)

- 2.1 Internal check
- 2.2 Internal control and Internal Audit
- 2.3 Introduction of vouching
- 2.4 Objectives

- 2.5 Importance of vouching
- 2.6 Verification of assets and liabilities.

**Unit III - Investigation and EDP Audit (20 Hours)**

- 3.1 Investigation
- 3.2 Professional ethics
- 3.3 Misconduct
- 3.4 General approach to EDP based audit
- 3.5 Approaches to EDP audit
- 3.6 Special techniques for auditing in an EDP environment.

**Unit IV - Audit of Limited Companies-Company Auditor (20 Hours)**

- 4.1 Appointment
- 4.2 Qualification
- 4.3 Rights, duties and liabilities of company auditor
- 4.4 Types of audit reports
- 4.5 Audit certificate (based on recent amendment with respective Company Act 2013)

**Unit V - NEW AREAS OF AUDITING (15 Hours)**

- 5.1 New areas of Auditing
- 5.2 Cost Audit
- 5.3 Management Audit
- 5.4 Human Resource Audit
- 5.5 Operational Audit
- 5.6 Forecast Audit
- 5.7 Social Audit
- 5.8 Tax Audit
- 5.9 Forensic Audit
- 5.10 Environmental (green) Audit
- 5.11 Health and safety audit

## Unit VI - Topics for Self Study

S.No.	Topics	Web Links
1	Audit Committee and Corporate Governance	<a href="https://insights.diligent.com/audit-committee/role-of-the-audit-committee-in-corporate-governance">https://insights.diligent.com/audit-committee/role-of-the-audit-committee-in-corporate-governance</a> <a href="https://smallbusiness.chron.com/role-internal-auditing-corporate-governance-65711.html">https://smallbusiness.chron.com/role-internal-auditing-corporate-governance-65711.html</a>
2	Audit Committee and Constitution	<a href="https://www.proschoolonline.com/blog/auditing-in-india">https://www.proschoolonline.com/blog/auditing-in-india</a> <a href="ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps">ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps</a>
3	Corporate Responsibility and Sustainability Auditing Social and in	<a href="https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Evaluating-Corporate-Social-Responsibility-and-Sustainable-Development-Practice-Guide.aspx">https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Evaluating-Corporate-Social-Responsibility-and-Sustainable-Development-Practice-Guide.aspx</a>
4	Agile Auditing	<a href="https://www.wegalvanize.com/audit/an-overview-of-agile-auditing/#:~:text=Agile%20auditing%20is%20designed%20to,undertaken%20once%20resources%20are%20available.">https://www.wegalvanize.com/audit/an-overview-of-agile-auditing/#:~:text=Agile%20auditing%20is%20designed%20to,undertaken%20once%20resources%20are%20available.</a>

### Text Books

1. R.G. Saxena, Auditing, Himalaya Publishing House Pvt. Ltd, 7<sup>th</sup> edition, 2018.
2. CA VikasOswal, Simplified Approach to Advanced Auditing and Professional Ethics, 7<sup>th</sup> edition, 2016.
3. Ravinderkumar, Virendar Sharma, Auditing Principles and Practice (based on Companies Act 2013), 3<sup>rd</sup> edition, 2015.
4. B.N. Tandon, S. Sudharsanam, S. Sundharabahu, A handbook of Practical Auditing, S. Chand & Company Ltd, 5th or later edition, 2013.

### References

1. Study material of Auditing, The Institute of Cost Accountants of India.
2. Study material of Auditing, The Institute of Chartered Accountants of India.
3. Vijichandran & PandanaPriya C.S., Principles and Practice of Auditing, 2015.



## Web Links

1. <https://cag.gov.in/> – C&AG of India (Compliance Auditing Guidelines)
2. <https://mca.gov.in> - MINISTRY OF CORPORATE AFFAIRS of India (Reports on Finding and Recommendations on Regulating Audit Firms and the Networks)
3. [https://www.icai.org/post.html?post\\_id=13814](https://www.icai.org/post.html?post_id=13814) – ICAI Auditing Study Material.

## Specific Learning Outcomes (SLO)

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Introduction</b>			
1.1	Definition	<ul style="list-style-type: none"><li>• Define Auditing.</li><li>• Describe 'Accounting is a necessity while Auditing is a Waste'.</li></ul>	<b>K2</b>
1.2	Objective of an Audit	<ul style="list-style-type: none"><li>• Recall the objectives of an Audit.</li><li>• Compare Auditing and Investigation.</li></ul>	<b>K2</b>
1.3	Role of auditors in detecting errors and frauds	<ul style="list-style-type: none"><li>• Discuss the Errors and Frauds involved in Auditing.</li><li>• Express the Characteristics of Frauds.</li><li>• Explain 'An Auditor is a watchdog but not a bloodhound'</li></ul>	<b>K2</b>
1.4	Basic principles of governing an audit	<ul style="list-style-type: none"><li>• Recall the Techniques of an audit.</li><li>• Recognize the Basic Principles of governing an Audit</li></ul>	<b>K1</b>
1.5	Scope and Procedures	<ul style="list-style-type: none"><li>• Describe the procedures to be followed in auditing.</li><li>• Explain the scope of auditing.</li></ul>	<b>K2</b>
1.6	Advantages and limitations	<ul style="list-style-type: none"><li>• Interpret the advantages and disadvantages of auditing</li></ul>	<b>K2</b>
1.7	Classification of audit.	<ul style="list-style-type: none"><li>• Summarize the broad classification of Audit.</li><li>• Review the objectives of audit of government accounts and compare them with those of the audit under the Companies act 1956.</li></ul>	<b>K2</b>

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit II Internal Check, Verification of Assets and Liabilities</b>			
2.1	Internal check	<ul style="list-style-type: none"> <li>Discuss the objectives and essentials of good Internal check system.</li> <li>Explain the fundamental principles of an effective Internal check system</li> </ul>	<b>K2</b>
2.2	Internal control and Internal Audit	<ul style="list-style-type: none"> <li>Identify the requisites of a good Internal control system</li> <li>Compare Internal audit with External audit.</li> </ul>	<b>K2</b>
2.3	Introduction of vouching.	<ul style="list-style-type: none"> <li>Explain 'Vouching is the Essence of Auditing'</li> </ul>	<b>K2</b>
2.4	Objectives	<ul style="list-style-type: none"> <li>Discuss the salient features of Vouching.</li> </ul>	<b>K2</b>
2.5	Importance of vouching	<ul style="list-style-type: none"> <li>Estimate the importance of Vouching.</li> </ul>	<b>K2</b>
2.6	Verification of assets and liabilities.	<ul style="list-style-type: none"> <li>Review 'An auditor is not a valuer though he is immediately concerned with values'</li> </ul>	<b>K2</b>
<b>Unit III Investigation and EDP Audit</b>			
3.1	Investigation	<ul style="list-style-type: none"> <li>Determine the important areas in respect of which investigations are usually undertaken by professional accountants.</li> </ul>	<b>K5</b>
3.2	Professional ethics	<ul style="list-style-type: none"> <li>Analyze the Professional ethics required of a Chartered Accountant.</li> </ul>	<b>K4</b>
3.3	Misconduct	<ul style="list-style-type: none"> <li>Sketch the Circumstances in which a Chartered accountant is deemed to be guilty of Professional misconduct.</li> </ul>	<b>K3</b>
3.4	General approach to EDP based audit.	<ul style="list-style-type: none"> <li>Explain the characteristics of auditing through Computers.</li> </ul>	<b>K2</b>
3.5	Approaches to EDP audit	<ul style="list-style-type: none"> <li>Express the approaches to audit under EDP environment</li> <li>Appraise the advantages and limitations of Computer based Auditing.</li> </ul>	<b>K5</b>
3.6	Special techniques for auditing in an EDP environment.	<ul style="list-style-type: none"> <li>Recognize the special techniques involved in EDP auditing environment.</li> </ul>	<b>K1</b>
<b>Unit IV Audit of Limited Companies-Company Auditor</b>			
4.1	Appointment	<ul style="list-style-type: none"> <li>Explain the various methods of Appointment of Company Auditors.</li> </ul>	<b>K2</b>
4.2	Qualification	<ul style="list-style-type: none"> <li>Analyze the eligibility, qualifications and disqualifications of auditors.</li> </ul>	<b>K4</b>

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
4.3	Rights, duties and liabilities of company auditor	<ul style="list-style-type: none"> <li>Express the rights and statutory duties of a company auditor.</li> <li>Discuss the liabilities of an auditor under the Companies Act, 2013.</li> </ul>	<b>K2</b>
4.4	Types of audit reports	<ul style="list-style-type: none"> <li>Explain the qualified audit report</li> <li>Identify the Specimen of qualified report of an Auditor</li> <li>Tell the various types of audit report.</li> </ul>	<b>K2</b>
4.5	Audit certificate (based on recent amendment with respective Company Act 2013)	<ul style="list-style-type: none"> <li>Estimate the differences between auditor's report and auditor's certificate.</li> <li>Describe the amendments which are comes under the companies act, 2013 with respect to audit certificate.</li> </ul>	<b>K2</b>
<b>Unit V New Areas of Auditing</b>			
5.1	New areas of Auditing	<ul style="list-style-type: none"> <li>List the new emerging areas of auditing.</li> </ul>	<b>K1</b>
5.2	Cost Audit	<ul style="list-style-type: none"> <li>Explain cost audit</li> <li>Recall the advantages of Cost audit.</li> </ul>	<b>K2</b>
5.3	Management Audit	<ul style="list-style-type: none"> <li>Discuss briefly about Management audit</li> </ul>	<b>K2</b>
5.4	Human Resource Audit	<ul style="list-style-type: none"> <li>Explain HR audit</li> </ul>	<b>K2</b>
5.5	Operational Audit	<ul style="list-style-type: none"> <li>Explain operational audit</li> <li>Discuss the scope of operational audit.</li> </ul>	<b>K2</b>
5.6	Forecast Audit	<ul style="list-style-type: none"> <li>Summarize Forecast audit.</li> </ul>	<b>K2</b>
5.7	Social Audit	<ul style="list-style-type: none"> <li>Discuss Social audit.</li> <li>Describe the objectives of social audit.</li> </ul>	<b>K2</b>
5.8	Tax Audit	<ul style="list-style-type: none"> <li>Recall Tax audit</li> </ul>	<b>K1</b>
5.9	Forensic Audit	<ul style="list-style-type: none"> <li>List the importance of Forensic Audit</li> </ul>	<b>K1</b>
5.10	Environmental (Green) Audit.	<ul style="list-style-type: none"> <li>Explanation of green audit.</li> <li>Identify the different steps involved in green audit</li> </ul>	<b>K2</b>
5.11	Health and safety audit	<ul style="list-style-type: none"> <li>Discuss the importance of health and safety audit.</li> </ul>	<b>K2</b>

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	H	-	-	-	M	-	M	M	-	H	-
CO2	H	M	-	H	-	-	M	M	-	M	-	H	-
CO3	-	H	H	H	-	-	-	M	-	M	-	H	-
CO4	M	M	H	H	-	-	-	M	-	M	-	H	-
CO5	M	M	-	-	-	-	M	H	M	M	-	H	-
CO6	M	M	-	H	-	M	-	M	M	M	-	H	-

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Co-Coordinator - Mr.R. Nandhakumar

<b>Semester –VI</b>	<b>ELECTIVE: III INDIRECT TAXES</b>	<b>Code : U17CM6:1</b>
<b>Credits : 5</b>		<b>Hours per Week :6</b>

### Course Outcomes

At the end of this course the students will be able to:

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
<b>1</b>	Describe the concepts of indirect taxation system followed in India.	<b>K2</b>	<b>I</b>
<b>2</b>	Explain the taxable events under GST.	<b>K2</b>	<b>II</b>
<b>3</b>	Demonstrate the concepts relating to Place, Time and value of Supply.	<b>K3</b>	<b>III</b>
<b>4</b>	Assess the amount of ITC to be claimed.	<b>K5</b>	<b>IV</b>
<b>5</b>	Formulate online GST registration.	<b>K6</b>	<b>V</b>
<b>6</b>	Evaluate the amendments in GST Act.	<b>K5</b>	<b>V</b>

### Unit I - Goods and Services Tax Act & Rules

**(12 Hours)**

- 1.0 Introduction
- 1.1 Meaning of GST
- 1.2 Need for GST in India
- 1.3 Cascading effect of tax
- 1.4 Non-integration of VAT and Service Tax causes' double taxation
- 1.5 No CENVAT Credit after manufacturing stage to a dealer
- 1.6 Cascading of taxes on account of levy of CST Inter-State purchases
- 1.7 One Nation-One Tax
- 1.8 Dual GST Model
- 1.9 Central Goods and Services Tax Act, 2017 (CGST)
- 1.10 State Goods and Services Tax Act, 2017 (SGST)
- 1.11 Union Territory Goods and Services Tax Act, 2017 (UTGST)
- 1.12 Integrated Goods and Services Tax Act, 2017 (IGST)
- 1.13 Goods and Services Tax Network (GSTN)
- 1.14 Functions of GSTN (i.e. Role assigned to GSTN)
- 1.15 Constitution (101st Amendment) Act, 2016
- 1.16 GST Council
- 1.17 Guiding principle of the GST Council

- 1.18 Functions of the GST Council
- 1.19 Definitions under CGST Laws

## **Unit II - Levy and Collection of Tax**

**(18 Hours)**

- 2.1 Scope of supply (Section 7 of CGST Act, 2017)
- 2.2 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;
- 2.3 Section 7(1) (b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business
- 2.4 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration
  - 2.4.1 Permanent transfer/disposal of business assets
  - 2.4.2 Supply between related persons or distinct persons
  - 2.4.3 Supply to agents or by agents
  - 2.4.4 Importation of Services
- 2.5 Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II
  - 2.5.1 Renting of Immovable Property
  - 2.5.2 Information Technology software
  - 2.5.3 Transfer of the right to use any goods for any purpose
  - 2.5.4 Composite supply
- 2.6 Non-taxable Supplies under CGST Act, 2017
  - 2.6.1 Section 7(2) (a) activities or transactions specified in Schedule III;
  - 2.6.2 Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
  - 2.6.3 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.
- 2.7 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)
  - 2.7.1 Meaning of Composite and Mixed Supplies
  - 2.7.2 Composite Supply
  - 2.7.3 Mixed supply
- 2.8 Levy and Collection
- 2.9 Composition Levy
- 2.10 Exemption from tax
- 2.11 Person liable to pay tax
  - 2.11.1 Forward Charge
  - 2.11.2 Reverse Charge
  - 2.11.3 Person who are required to pay tax under section 9(5) of CGST (i.e. Electronic Commerce Operator)

**Unit III - Time and Value of Supply****(5 Hours)**

- 3.1 Time of supply
- 3.2 Place of supply
- 3.3 Value of supply
- 3.4 Change in rate of tax in respect of supply of goods or services

**Unit IV - Input Tax Credit****(8 Hours)**

- 4.1 Eligibility for taking Input Tax Credit (ITC)
- 4.2 Input Tax credit in special circumstances
- 4.3 Input Tax Credit in respect of goods sent for Job-Work
- 4.4 Distribution of credit by Input Service Distributor (ISD)
- 4.5 Recovery of Input Tax Credit

**Unit V - Registration Under GST Law****(7 Hours)**

- 5.1 Persons not liable for registration
- 5.2 Compulsory registration
- 5.3 Procedure for registration
- 5.4 Deemed registration
- 5.5 Casual taxable person
- 5.6 Non-resident taxable person
- 5.7 Cancellation Vs. Revocation of registration

**Unit VI - Topics for Self Study**

S.No.	Topics	Web Links
1	Tax invoice credit and debit notes electronic way bill	<a href="https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf">https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf</a>
2	Returns and Payment of tax	<a href="https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf">https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf</a>
3	TDS & TCS under GST	<a href="https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf">https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf</a> <a href="http://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z">http://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z</a>
4	Audit under GST	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf</a>

**Text Book**

1. The Institute of Cost and Management Accountants of India, Indirect Taxation study material (Relevant year)

### References

1. Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 1<sup>st</sup> January, 2019, 4<sup>th</sup> Edition, SathiyaBhawan Publications.
2. Goods and Services Tax Act (GST) Bare Act with Rules & Forms and Amendments 2020 Edition by Government of India, Law Literature Publication.
3. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhanian, 2<sup>nd</sup> Edition 2020, Taxmann Publisher.

### Web Links

1. <https://mib.gov.in/sites/default/files/presentation%20on%20GST.pdf>
2. <https://cablogindia.com/pdf-goods-and-services-tax-gst-revision-notes/>

### Specific Learning Outcomes(SLO)

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Goods and Services Tax Act &amp; Rules</b>			
1.0	Introduction	<ul style="list-style-type: none"> <li>• Explain the features of indirect tax.</li> <li>• Outline the reason for collection of tax in our country.</li> </ul>	<b>K2</b>
1.1	Meaning of GST	<ul style="list-style-type: none"> <li>• Recall the meaning of GST</li> </ul>	<b>K1</b>
1.2	Need for GST in India	<ul style="list-style-type: none"> <li>• Explain the need for GST in India.</li> </ul>	<b>K2</b>
1.3	Cascading effect of tax	<ul style="list-style-type: none"> <li>• Identify cascading effect of tax.</li> </ul>	<b>K2</b>
1.4	Non-integration of VAT and Service Tax causes double taxation	<ul style="list-style-type: none"> <li>• Explain the reason for emergence of GST.</li> </ul>	<b>K2</b>
1.5	No CENVAT Credit after manufacturing stage to a dealer	<ul style="list-style-type: none"> <li>• Outline the advantages of GST.</li> </ul>	<b>K2</b>
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	<ul style="list-style-type: none"> <li>• Compare the disadvantages of Pre-GST taxation system.</li> </ul>	<b>K2</b>
1.7	One Nation-One Tax	<ul style="list-style-type: none"> <li>• List the significance of GST.</li> </ul>	<b>K1</b>
1.8	Dual GST Model	<ul style="list-style-type: none"> <li>• Explain the concept of Dual GST model followed in our country.</li> </ul>	<b>K2</b>
1.9	Central Goods and Services Tax Act, 2017 (CGST)	<ul style="list-style-type: none"> <li>• Summarize the application of CGST Act 2017.</li> </ul>	<b>K2</b>



1.10	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> <li>Summarize the application of SGST Act 2017.</li> </ul>	<b>K2</b>
<b>Unit/ Section</b>	<b>Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> <li>Summarize the application of UTGST Act 2017.</li> </ul>	<b>K2</b>
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	<ul style="list-style-type: none"> <li>Summarize the application of IGST Act 2017.</li> </ul>	<b>K2</b>
1.13	Goods and Services Tax Network (GSTN)	<ul style="list-style-type: none"> <li>Demonstrate the significances of GSTN</li> </ul>	<b>K2</b>
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	<ul style="list-style-type: none"> <li>Outline the functions of GSTN</li> </ul>	<b>K2</b>
1.15	Constitution (101st Amendment) Act, 2016	<ul style="list-style-type: none"> <li>Recall the reason for the constitution Amendment Act, 2016.</li> </ul>	<b>K1</b>
1.16	GST Council	<ul style="list-style-type: none"> <li>Explain the roles and responsibilities of GST Council.</li> </ul>	<b>K2</b>
1.17	Guiding principle of the GST Council	<ul style="list-style-type: none"> <li>Discuss the guiding principles of GST council.</li> </ul>	<b>K2</b>
1.18	Functions of the GST Council	<ul style="list-style-type: none"> <li>List the functions of GST council.</li> </ul>	<b>K1</b>
1.19	Definitions under CGST Laws	<ul style="list-style-type: none"> <li>Define CGST/SGST/UTGST/IGST</li> </ul>	<b>K1</b>
<b>Unit II Levy and Collection Of Tax</b>			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	<ul style="list-style-type: none"> <li>List the scope of supply.</li> </ul>	<b>K1</b>
2.2	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;	<ul style="list-style-type: none"> <li>Classify supply under section 7(1)(a)</li> </ul>	<b>K2</b>
2.3	Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business	<ul style="list-style-type: none"> <li>Explain section 7(1)(b)</li> </ul>	<b>K2</b>
2.4	Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration	<ul style="list-style-type: none"> <li>Demonstrate section 7(1)(c)</li> </ul>	<b>K2</b>
2.4.1	Permanent transfer/disposal of business assets	<ul style="list-style-type: none"> <li>Explain the concept of disposal of business assets</li> </ul>	<b>K2</b>

2.4.2	Supply between related persons or distinct persons	<ul style="list-style-type: none"> <li>Compare related person and distinct person.</li> </ul>	<b>K2</b>
<b>Unit/ Section</b>	<b>Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
2.4.3	Supply to agents or by agents	<ul style="list-style-type: none"> <li>Relate the role of principal and agent during supply of goods or rendering service.</li> </ul>	<b>K1</b>
2.4.4	Importation of Services	<ul style="list-style-type: none"> <li>Illustrate import service undertaken in supply.</li> </ul>	<b>K2</b>
2.5	Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II	<ul style="list-style-type: none"> <li>Summarize Section 7 (1)(d)</li> </ul>	<b>K2</b>
2.5.1	Renting of Immovable Property	<ul style="list-style-type: none"> <li>Demonstrate renting of immovable property as supply in GST.</li> </ul>	<b>K2</b>
2.5.2	Information Technology software	<ul style="list-style-type: none"> <li>Summarize how information technology software is treated as supply in GST</li> </ul>	<b>K2</b>
2.5.3	Transfer of the right to use any goods for any purpose	<ul style="list-style-type: none"> <li>Explain "transfer of the right to use goods" as supply in GST.</li> </ul>	<b>K2</b>
2.5.4	Composite supply	<ul style="list-style-type: none"> <li>Explain the concept of composite supply.</li> </ul>	<b>K2</b>
2.6	Non-taxable Supplies under CGST Act, 2017	<ul style="list-style-type: none"> <li>Summarize non-taxable supplies under CGST Act, 2017.</li> </ul>	<b>K2</b>
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	<ul style="list-style-type: none"> <li>Demonstrate transactions in negative list of supply.</li> </ul>	<b>K2</b>
2.6.2	Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,	<ul style="list-style-type: none"> <li>Explain Sec 7 (2) (b) in detail.</li> </ul>	<b>K2</b>
2.6.3	Section 7(3) the transactions that are to be treated as—	<ul style="list-style-type: none"> <li>Summarize section 7 (3) under CGST Act 2017.</li> </ul>	<b>K2</b>
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	<ul style="list-style-type: none"> <li>Compare composite and mixed supplies.</li> </ul>	<b>K2</b>
<b>Unit III Time and Value of Supply</b>			
3.1	Time of supply	<ul style="list-style-type: none"> <li>Identify Time of supply in GST</li> </ul>	<b>K3</b>
3.2	Place of supply	<ul style="list-style-type: none"> <li>Identify Place of Supply in GST</li> </ul>	<b>K3</b>
3.3	Value of supply	<ul style="list-style-type: none"> <li>Identify value of supply in GST.</li> </ul>	<b>K3</b>

3.4	Change in rate of tax in respect of supply of goods or services	<ul style="list-style-type: none"> <li>Apply the amended rate of tax in respect of supply of goods or services.</li> </ul>	<b>K3</b>
<b>Unit/ Section</b>	<b>Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>Unit IV Input Tax Credit</b>			
4.1	Eligibility for taking Input Tax Credit (ITC)	<ul style="list-style-type: none"> <li>Identify the eligibility criteria for taking Input Tax Credit.</li> </ul>	<b>K3</b>
4.2	Input Tax credit in special circumstances	<ul style="list-style-type: none"> <li>Determine ITC under special circumstances.</li> </ul>	<b>K5</b>
4.3	Input Tax Credit in respect of goods sent for Job-Work	<ul style="list-style-type: none"> <li>Assess ITC in respect of goods sent for Job-Work.</li> </ul>	<b>K5</b>
4.4	Distribution of credit by Input Service Distributor (ISD)	<ul style="list-style-type: none"> <li>Evaluate the distribution of credit by Input Service Distributor (ISD).</li> </ul>	<b>K5</b>
4.5	Recovery of Input Tax Credit	<ul style="list-style-type: none"> <li>Calculate recovery of Input Tax Credit.</li> </ul>	<b>K4</b>
<b>Unit V Registration Under GST Law</b>			
5.1	Persons not liable for registration	<ul style="list-style-type: none"> <li>Summarize persons not liable for registration.</li> </ul>	<b>K2</b>
5.2	Compulsory registration	<ul style="list-style-type: none"> <li>Identify persons who need to compulsorily register with GST.</li> </ul>	<b>K3</b>
5.3	Procedure for registration	<ul style="list-style-type: none"> <li>Formulate the procedure for registration in GST portal.</li> </ul>	<b>K6</b>
5.4	Deemed registration	<ul style="list-style-type: none"> <li>Evaluate deemed registration at time of registration with GST.</li> </ul>	<b>K5</b>
5.5	Casual taxable person	<ul style="list-style-type: none"> <li>Determine casual taxable person.</li> </ul>	<b>K5</b>
5.6	Non-resident taxable person	<ul style="list-style-type: none"> <li>Label a Non-resident taxable person.</li> </ul>	<b>K1</b>
5.7	Cancellation Vs Revocation of registration	<ul style="list-style-type: none"> <li>Distinguish between cancellation and revocation of registration.</li> </ul>	<b>K4</b>

### Mapping Scheme for the POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	<b>H</b>	<b>H</b>	<b>L</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>-</b>
<b>CO2</b>	<b>H</b>	<b>H</b>	<b>L</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>L</b>
<b>CO3</b>	<b>H</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>L</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>L</b>
<b>CO4</b>	<b>H</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>M</b>	<b>-</b>
<b>CO5</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>L</b>

<b>C06</b>	-	-	-	<b>M</b>	-	-	-	<b>M</b>	<b>M</b>	<b>M</b>	-	-	<b>L</b>
------------	---	---	---	----------	---	---	---	----------	----------	----------	---	---	----------

**Course Assessment Methods**

<b>Direct</b>	
1.	Continuous Assessment Test I,II
2.	Open book test; Assignment; Seminar; Group Presentation
3.	End Semester Examination
<b>Indirect</b>	
1.	Course-end survey

**Course Co-Coordinator - Dr. V. Palanikumar**

<b>Semester –VI</b>	<b>ELECTIVE: III</b>	<b>Code : U17CM6:2</b>
<b>Credits : 5</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>Hours per Week :5</b>

### Course Outcomes

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
<b>1</b>	Explain the distinct entrepreneurial traits and the recent trends.	<b>K2</b>	<b>I</b>
<b>2</b>	Identify and define the opportunities and principles of viability of new business start-up.	<b>K2</b>	<b>II</b>
<b>3</b>	Describe the need in supporting and financing to entrepreneurs	<b>K2</b>	<b>III</b>
<b>4</b>	Apply the principles of new venture financing and growth financing for businesses.	<b>K3</b>	<b>III</b>
<b>5</b>	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India	<b>K2</b>	<b>IV</b>
<b>6</b>	Analyse the development of entrepreneurial ventures.	<b>K4</b>	<b>V</b>

### Unit I Introduction

**(15Hours)**

- 1.1. Definition
- 1.2. Concept
- 1.3. Characteristics
- 1.4. Functions
- 1.5. Difference between
  - 1.5.1. Entrepreneur and Enterprise
  - 1.5.2. Entrepreneur and Manager
  - 1.5.3. Entrepreneur and Intrapreneurs
- 1.6. Types of Entrepreneurs
- 1.7. Theories
- 1.8. Behavioural Patterns of Entrepreneurs
  - 1.8.1. Factors Affecting Entrepreneurship growth
  - 1.8.2. Entrepreneurial Motivation and Competencies
  - 1.8.3. Entrepreneurship Development Programmes

- 1.9. New generations of entrepreneurship
  - 1.9.1. Social Entrepreneurship
  - 1.9.2. Entrepreneurship
  - 1.9.3. Ecopreneur
  - 1.9.4. Self Help Groups
  - 1.9.5. Health Entrepreneurship
  - 1.9.6. Tourism Entrepreneurship
  - 1.9.7. Women Entrepreneurship
- 1.10. Barriers to Entrepreneurship

**Unit II Start –UPS**

**(15Hours)**

- 2.1. Establishing Entrepreneurial System
- 2.2. Forms of Business Ownership
- 2.3. Industrial Park (Meaning, features& examples)
- 2.4. Special Economic Zone (Meaning, features & examples)
- 2.5. Business Modelling
  - 2.5.1 .Meaning, Need and Nature of Business Modelling
  - 2.5.2. Relationship between Business Model & Business Plan
  - 2.5.3. Market Research
- 2.6. Identifying, Selecting a Good Business Opportunity
  - 2.6.1. Mullins 7-Domain Framework
  - 2.6.2. Scouting for Business Ideas- Various sources
  - 2.6.3. Generation Business Ideas- Various tools
- 2.7. Formulation of Business Plan
- 2.8. Project Appraisal

**Unit III Support**

**(15Hours)**

- 3.1. Financing to Enterprise
- 3.2. Institutional Finance and Support to Entrepreneurs
- 3.3. Angel Investing
- 3.4. Venture Finance
- 3.5. Managing Cash Flow
- 3.6. Tax Benefits to MSME

**Unit IV Micro, Small And Medium Enterprises (MSME) (15Hours)**

- 4.1. Introduction
- 4.2. Meaning
- 4.3. MSME Act Small Scale Industries
- 4.4. Support and Benefits is provided by the Ministry in MSME Sector
  - 4.4.1. Support provided by the Ministry for Training
  - 4.4.2. Support provided by the Ministry for Manufacturing

- 4.4.3 Support provided by the Ministry for Production & Design
- 4.4.4. Support provided by the Ministry aid in improving Quality control and technology
- 4.4.5. Support provided by the Ministry aid in loan and borrowings
- 4.4.6. Benefits provided by the Ministry of MSME provide to MSMEs
- 4.5. Modernisation assistance to small scale unit
- 4.6. Export oriented units
  - 4.6.1 Incentives and facilities to exports entrepreneurs
  - 4.6.2. Export oriented zone
  - 4.6.3. Export-Import Bank of India

### **Unit V Development**

**(15Hours)**

- 5.1. Intellectual Property Rights
- 5.2. Sickness in Small Enterprises
- 5.3. E-Commerce and Small Enterprises
- 5.4. Franchising
- 5.5. Social Responsibility of Business

### **Unit VI - Topics For Self Study**

<b>Sl.No.</b>	<b>Topics</b>	<b>Web Links</b>
1.	Trends in the Indian Entrepreneurship sector for 2020	<a href="https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html">https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html</a>
2.	Modern trends of entrepreneurship and start-up culture	<a href="https://digitalllearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/">https://digitalllearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/</a>
3.	Growing Trends of Entrepreneurship in India	<a href="https://bdbasu.com/entrepreneurhsip-in-india/">https://bdbasu.com/entrepreneurhsip-in-india/</a>
4.	Social Entrepreneurship in India: Recent Trends and Change	<a href="https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/">https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/</a>

### **Text Books**

1. Dr. S. S. Khanka (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.
2. C. B. Gupta and Srinivasan (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.

### **References**

1. Jose Paul, Ajith Kumar N. (2015), Entrepreneurship Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Dr.MaturiBalakrishna Rao and Dr.TalluriSreekrishna (2018), Micro, Small and Medium Enterprises: MSME, KY Publications, Andhra Pradesh.
3. Dr. NamitaKumari (2014), Women Entrepreneurship in India: Understanding the role of NGOs, Notion Press, Chennai.
4. Francis Cherunilam (2015), International Marketing, Himalaya Publishing House Pvt. Ltd., Mumbai.
5. Vasant Desai (2016), The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
6. John Mullins (2018), The New Business Road Test, Financial Times Prentice Hall, US.

### **Web Links**

1. <https://msme.gov.in/faq>
2. <https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html>
3. <https://www.pdfdrive.com/entrepreneurial-negotiation-understanding-and-managing-the-relationships-that-determine-your-entrepreneurial-success-d187120655.html>
4. <https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference-on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html>



## Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit I Introduction</b>			
1.1.	Definition	<ul style="list-style-type: none"> <li>Define the term entrepreneurship</li> </ul>	K1
1.2.	Concept	<ul style="list-style-type: none"> <li>Recall the concept of an entrepreneur</li> </ul>	K1
1.3.	Characteristics	<ul style="list-style-type: none"> <li>Describe the characteristics/features of an entrepreneur</li> </ul>	K2
1.4.	Functions	<ul style="list-style-type: none"> <li>Illustrate the functional roles of an entrepreneurs</li> </ul>	K2
1.5.1	Entrepreneur and Enterprise	<ul style="list-style-type: none"> <li>Compare Entrepreneur and Enterprise</li> </ul>	K2
1.5.2.	Entrepreneur and Manager	<ul style="list-style-type: none"> <li>Contrast Entrepreneur &amp; Manager</li> </ul>	K2
1.5.3.	Entrepreneur and Intrapreneurs	<ul style="list-style-type: none"> <li>Compare Entrepreneur and Intrapreneurs</li> </ul>	K2
1.6.	Types of Entrepreneurs	<ul style="list-style-type: none"> <li>Classify the various types of entrepreneur</li> </ul>	K2
1.7.	Theories	<ul style="list-style-type: none"> <li>Explain the theories</li> </ul>	K2
1.8.	Behavioral Patterns of Entrepreneurs	<ul style="list-style-type: none"> <li>Explain the behavioral pattern of an entrepreneur</li> </ul>	K2
1.8.1.	Factors Affecting Entrepreneurship growth	<ul style="list-style-type: none"> <li>Describe the factors affecting entrepreneurship growth</li> </ul>	K2
1.8.2.	Entrepreneurial Motivation and Competencies	<ul style="list-style-type: none"> <li>Explain entrepreneurial motivation and Competencies</li> </ul>	K2
1.8.3.	Entrepreneurship Development programs	<ul style="list-style-type: none"> <li>Demonstrate Entrepreneurship Development Programs</li> </ul>	K2
1.9.	New generations of Entrepreneurship	<ul style="list-style-type: none"> <li>Illustrate the recent trends in new generation entrepreneurship and list out the necessary changes</li> </ul>	K2
1.9.1.	Social Entrepreneurship	<ul style="list-style-type: none"> <li>Explain Social Entrepreneurship</li> </ul>	K2
1.9.2.	Edupreneurship	<ul style="list-style-type: none"> <li>State the meaning of Edupreneurship</li> </ul>	K1
1.9.3.	Ecopreneur	<ul style="list-style-type: none"> <li>Define Ecopreneur</li> </ul>	K1
1.9.4.	Self Help Groups	<ul style="list-style-type: none"> <li>Explain Self Help Groups</li> </ul>	K2
1.9.5.	Health Entrepreneurship	<ul style="list-style-type: none"> <li>Identify the Health Entrepreneurship</li> </ul>	K2
1.9.6	Tourism Entrepreneurship	<ul style="list-style-type: none"> <li>Describe the tourism Entrepreneurship</li> </ul>	K2
1.9.7.	Women Entrepreneurship	<ul style="list-style-type: none"> <li>Summarize the Women Entrepreneurship</li> </ul>	K2
1.10	Barriers to Entrepreneurship	<ul style="list-style-type: none"> <li>Classify the barriers to Entrepreneurship</li> </ul>	K2

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>Unit II START UPS</b>			
2.1.	Establishing Entrepreneurial System	<ul style="list-style-type: none"> <li>Identifying a business, idea and process</li> </ul>	K2
2.2.	Forms of Business Ownership	<ul style="list-style-type: none"> <li>Explain the various types of business ownership</li> <li>Identify an appropriate form of ownership structure</li> </ul>	K2
2.3.	Industrial Park (Meaning, features & examples)	<ul style="list-style-type: none"> <li>Outline the concept and meaning</li> <li>Describe Industrial Park features</li> <li>Illustrate examples</li> </ul>	K2
2.4.	Special Economic Zone (Meaning, features & examples)	<ul style="list-style-type: none"> <li>State the concept and meaning of SEZ</li> <li>Describe the features of Special Economic Zone</li> </ul>	K2
2.5.	Business Modelling	<ul style="list-style-type: none"> <li>Discuss the concept "Business Modeling"</li> </ul>	K2
2.5.1.	Meaning, Need and Nature of Business Modelling	<ul style="list-style-type: none"> <li>Explain the meaning, need and nature of business modeling</li> </ul>	K2
2.5.2.	Relationship between Business Model & Business Plan	<ul style="list-style-type: none"> <li>Compare and contrast the relationship between Business Model &amp; Business Plan</li> </ul>	K2
2.5.3.	Market Research	<ul style="list-style-type: none"> <li>Explain about Market Research</li> </ul>	K2
2.6.	Identifying, Selecting a Good Business Opportunity	<ul style="list-style-type: none"> <li>Explain the need for Identifying, Selecting a Good Business Opportunity</li> <li>Describe the steps in setting up a new business and how to identify the new opportunities?</li> </ul>	K2
2.6.1.	Mullins 7-Domain Framework	<ul style="list-style-type: none"> <li>Explain about the Mullins 7-Domain Framework theory.</li> <li>Relate theory where the entrepreneurs use the theory in starting a new business</li> </ul>	K2
2.6.2.	Scouting for Business Ideas	<ul style="list-style-type: none"> <li>Identify new business ideas</li> </ul>	K2
2.6.3.	Generation Business Ideas- Various tools	<ul style="list-style-type: none"> <li>Relate the new Generation Business Ideas</li> </ul>	K2
2.7.	Formation of Business Plan	<ul style="list-style-type: none"> <li>Describe about the formulation of the business plan.</li> </ul>	K2
2.8.	Project Appraisal	<ul style="list-style-type: none"> <li>Illustrate project appraisal</li> </ul>	K2
<b>Unit III Support</b>			
3.1.	Financing to Enterprise	<ul style="list-style-type: none"> <li>Describe the sources of finance</li> <li>Explain capital structure, capitalization, Term loans and venture capital</li> </ul>	K2

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.2.	Institutional Finance and Support to Entrepreneurs	<ul style="list-style-type: none"> <li>Explain the need for Institutional Finance and Support to Entrepreneurs</li> <li>State the workings of Institutional Finance and Support to Entrepreneurs</li> </ul>	K2
3.3.	Angel Investing	<ul style="list-style-type: none"> <li>Explain the concept and the need for opting into Angel Investing</li> </ul>	K2
3.4.	Venture Finance	<ul style="list-style-type: none"> <li>Explain the need for venture finance</li> <li>State how Venture Finance provides to the entrepreneurs</li> <li>Apply the principles of new venture financing and growth financing for business</li> </ul>	K3
3.5.	Managing Cash Flow	<ul style="list-style-type: none"> <li>Explain the requirements of Managing Cash Flow</li> <li>State the importance of Managing Cash Flow</li> </ul>	K2
3.6.	Tax Benefits to MSME	<ul style="list-style-type: none"> <li>Explain justification behind tax benefits and its tax concessions</li> </ul>	K2
<b>Unit IV Micro, Small and Medium Enterprises (MSME)</b>			
4.1.	Introduction	<ul style="list-style-type: none"> <li>Describe the concepts and new changes</li> </ul>	K1
4.2.	Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of MSME</li> </ul>	K1
4.3.	MSME Act Small Scale Industries	<ul style="list-style-type: none"> <li>Describe the MSME Act</li> </ul>	K2
4.4.	Support and Benefits provided by the Ministry in MSME Sector	<ul style="list-style-type: none"> <li>Summarize the benefits and support given by the Ministry in MSME</li> </ul>	K2
4.4.1.	Support provided by the Ministry for training	<ul style="list-style-type: none"> <li>Explain the support provided by the ministry for training</li> </ul>	K2
4.4.2.	Support provided by the Ministry for Manufacturing	<ul style="list-style-type: none"> <li>Explain support available to improve manufacturing competences</li> <li>State Support provided by the Ministry for energy Conservation in manufacturing process</li> </ul>	K2
4.4.3.	Support provided by the Ministry for Production & Design	<ul style="list-style-type: none"> <li>Illustrate the support provided by the Ministry to improve design and quality of production</li> </ul>	K2
4.4.4.	Support provided by the Ministry aid in improving Quality control and technology	<ul style="list-style-type: none"> <li>Describe the needed improvement in quality</li> <li>Illustrate the support provided by the Ministry the latest Quality Management Standards &amp; Quality Technology Tools (QMS &amp; QTT)</li> </ul>	K2

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
4.4.5.	Support provided by the Ministry aid in loan and borrowings	<ul style="list-style-type: none"> <li>• Illustrate the application of loan, status of borrowing</li> <li>• Explain the specialized banks for lending banks and other Institutions of funding</li> <li>• Discuss assets required for borrowing</li> </ul>	K2
4.4.6.	Benefits provided by the Ministry of MSME to MSMEs	<ul style="list-style-type: none"> <li>• Summarize the benefits provided by the ministry of MSME to MSMEs</li> </ul>	K2
4.5.	Modernisation assistance to small scale unit	<ul style="list-style-type: none"> <li>• Explain the support provided by the ministry in international events</li> </ul>	K2
4.6.	Export oriented units	<ul style="list-style-type: none"> <li>• Explain the need for Export oriented units</li> </ul>	K2
4.6.1.	Incentives and facilities to exports entrepreneurs	<ul style="list-style-type: none"> <li>• Illustrate the facilities and incentives available to export entrepreneurs</li> </ul>	K2
4.6.2.	Export oriented zone	<ul style="list-style-type: none"> <li>• Define Export oriented zone</li> </ul>	K1
4.6.3.	Export-Import Bank of India	<ul style="list-style-type: none"> <li>• Explain about the EXIM -Bank finance ability and workings to support projects</li> </ul>	K2
<b>Unit V Development</b>			
5.1.	Intellectual Property Rights (IPR)	<ul style="list-style-type: none"> <li>• Describe the IPR</li> <li>• Explain the advantages of IPR for MSME</li> <li>• State IPR benefits</li> </ul>	K2
5.2.	Sickness in Small Enterprises	<ul style="list-style-type: none"> <li>• Describe the process of industry sickness</li> <li>• Summarize the signs and symptoms of industrial sickness and government policies to revive and curb sickness.</li> </ul>	K2
5.3.	E-Commerce and Small Enterprises	<ul style="list-style-type: none"> <li>• Explain the need for E- Commerce</li> <li>• Describe E Commerce suitability for small enterprise</li> </ul>	K2
5.4.	Franchising	<ul style="list-style-type: none"> <li>• Explain franchising</li> </ul>	K2
5.5.	Social Responsibility of Business	<ul style="list-style-type: none"> <li>• Analyze the need for SRB and importance</li> </ul>	K4

### Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	-	H	H	H	M	H	H	-	M
CO2	H	H	M	M	L	H	H	L	-	H	H	-	M
CO3	M	H	M	M	-	M	M	-	-	M	M	-	M
CO4	M	M	H	-	-	M	H	-	-	H	M	M	H
CO5	H	H	L	L	-	H	M	-	-	H	M	-	M
CO6	M	M	H	M	-	M	-	H	H	H	H	M	-

### Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Course Co-Coordinator - Dr. V. Palanikumar