

**B. Com**  
**INTERNATIONAL ACCOUNTING**  
**DEGREE PROGRAMME**

**OBE SYLLABUS**  
**2021-2024**



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

**PG & Research Department of Commerce**  
**B.Com (International Accounting)**  
**OUTCOME BASED EDUCATION**  
**2021-2024**

**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 C, students would have acquired the following competencies to:

**PO 1: Disciplinary knowledge:** Demonstrate comprehensive knowledge and understanding of Commerce, Business and Accounting.

**PO 2: 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.

**PO 3: 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.

**PO 4: Reflective Thinking:** Empower to become learners and thinkers by building skills in critical thinking to solve problems.

**PO 5: Digital literacy:** Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.

**PO 6: Employability & Entrepreneurship:** Utilise business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.

**PO 7: 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.

**PO 8: 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.

**PO 9: 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.

## **PROGRAM SPECIFIC OUTCOMES**

### **B.COM (INTERNATIONAL ACCOUNTING)**

On completion of B.Com International Accounting, students will be able to-

**PSO 1:** Demonstrate knowledge and understanding relating to financial management, risk, corporate governance and the operation of global capital markets.

**PSO 2:** Exercise professional judgement in the application and evaluation of financial reporting principles and practices in multifarious business contexts and situations.

**PSO 3:** Utilise appropriate skills and professional expertise in the appraisal of financial data in diverse business environment.

**PSO 4:** Illustrates professional and ethical insight in accounting and finance including decision analysis, performance measurement and management control.

## Programme Structure

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	Language through Literature: Prose and Short Stories	U21EGNL1	6	3	25	75	100
	III	Core I	Basics of Financial Accounting	U18CI101	6	5	25	75	100
		Allied I	Organisation Management	U18CI1Y1	5	4	25	75	100
		Allied II	Principles of Management	U18CI1Y2	5	4	25	75	100
	IV	Value 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	Language through Literature: Poetry and Shakespeare	U21EGNL2	6	3	25	75	100
	III	Core II	Financial Reporting –I	U20CI202	6	5	25	75	100
		Allied III	Basics of Cost Accounting	U21CI2Y3	5	4	25	75	100
		Allied IV	Business Law	U21CI2Y4	5	4	25	75	100
	IV	Env. Studies	Environmental Science	U16EST21	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	U21EGCL3	6	3	25	75	100
	III	Core III	Financial Reporting -II	U20CI303	5	4	25	75	100
		Core IV	Performance Management-I	U18CI304	5	4	25	75	100
		Allied V	Taxation – Income Tax	U18CI3Y5	5	4	25	75	100
		SBEC I	Introduction to computer MS Word	U18CIPS1	2	2	40	60	100
NMEC I		Principles of Commerce	U18CI3E1	2	2	25	75	100	
IV	I	Tamil IV	Language – Tamil IV	U18TM4L4	5	3	25	75	100
	II	English IV	Language through Literature	U21EGNL4	5	3	25	75	100
	III	Core V	Financial Management - I	U18CI405	5	5	25	75	100



## PROGRAMME ARTICULATION MATRIX

S. No.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES													
			PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4	
1.	Basics of financial accounting	U18C I101	H	M	H	H	L	H	M	H	M	H	H	H	H	
2	Organisation Management	U18C I1Y1	H	H	H	H	L	H	H	M	H	H	H	M	H	
3	Principles of Management	U18C I1Y2	H	M	H	H	L	H	H	H	H	H	M	M	H	
4	Financial Reporting –I	U20C I202	H	H	H	H		H	M	H	M	H	H	H	M	
5	Basics of Cost Accounting	U18C I2Y3	H	H	H	H	M	H	H	H	M	H	H	H	H	
6	Business Law	U21C I2Y4	H	H	H	H		H	L	H	M	H		M	M	
7	Financial Reporting -II	U20C I303	H	H	H	H	M	H	M	H	M	H	H	H	H	
8	Performance Management	U18C I304	H	H	H	H	L	H	M	H		H	H	H	H	
9	Taxation – Income Tax	U18C I3Y5	H	H	H	H	M	H	M	H	M	L		H	H	
10	Introduction to computer MS Word	U18C IPS1	H	H	H	H	H	H	M	H	H	M		M		
11	Principles of Commerce	U18C I3E1	M	M	H	H		H	M	H	H	M		M	H	
12	Financial Management - I	U18C I405	H	H	M	M	M	H	M	H	M	H	L	H	M	
13	Business Statistics	U18C I4:1	H	M	M		H	H	M	H	M	M		M	H	
14	Enterprise Resource Planning	U18C I4:2	H	M	M		H	H	M	M	M	M		L	M	
15	Performance Management - II	U18C I4Y6	M	H	M	H	M	H	M	M	M	H	M	H	M	

16	MS Excel	U18C IPS2	H	M	H	M	H	H	M	H		M		H	M
17	Principles of Management	U18C I4E2	H	M	H	M		H	M	L	M	M		H	M
18	Audit & Assurance	U18C I506	H	H	H	H		H	L	M	H	H	M	H	H
19	Financial Management - II	U18C I507	H	H	M	H	M	H	M	M	M	H	M	H	M
20	Goods and Service Tax	U21C I508	H	M	M	M	H	H	H	M	M			M	M
21	Banking Theory Law and Practice	U21C I509	H	H	H	H	M	H	M	M	L	M		H	M
22	Quantitative Techniques	U18C I5:1	H		H	H	M	H	M	M	L	M		H	M
23	International Trade	U18C I5:2	H	H	M	M		M	M	M		M	M	L	M
24	Derivative Market	U20C I5S3	H	M	M	H		H	M	H		H		M	M
25	Business Mathematics	U18C I610	H	M	M	H		H		L		M		M	M
26	Tally Prime	U21C IP11	H	H	H	L	H	H	M	H	H	L		H	M
27	Financial Services	U21C I612	H	H	M	M	H	M	M	M	M	M		M	H
28	Strategic Management	U21C I613	H	H	M	M		M	M		H	M		M	M
29	Business Valuation and Analysis	U18C I6:1	H	M	H	H	L	H	M	M	M	M	M	H	M
30	Retail Management	U18C I6:2	H	M	M	M	L	H	M	M	M	M		M	M



<b>SEMESTER: I</b>	<b>CORE I BASICS OF FINANCIAL ACCOUNTING</b>	<b>COURSE CODE: U18CI101</b>
<b>CREDITS:6</b>		<b>TOTAL HOURS:90</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1	Recognise the fundamental concepts relating to financial accounting	K1	I
2	Describe the qualitative characteristics of financial statements	K2	II
3	Reiterate the sources of data for accounting and the duality concept	K2	III
4	Prepare ledger accounts and record journal entries by using double entry bookkeeping.	K6	IV
5	Apply rules and prepare the financial statement of a company	K3	V
6	Estimate the financial position of the company using profitability and liquidity ratios	K6	V

### **UNIT I--PURPOSE OF FINANCIAL ACCOUNTING**

**15 Hours**

- 1.1. Define financial accounting
- 1.2. Purposes of financial statements for the users
- 1.3. Main elements of financial reports
- 1.4. Conceptual framework
- 1.5. Definitions
  - 1.5.1. Asset
  - 1.5.2. Liability
  - 1.5.3. Equity
  - 1.5.4. Income & expenses

### **UNIT II --QUALITATIVE CHARACTERISTICS OF FINANCIAL STATEMENTS**

**12 Hours**

- 2.1. Concepts
  - 2.1.1. Relevance
  - 2.1.2. Faithful presentation
  - 2.1.3. Materiality
  - 2.1.4. Substance over form
  - 2.1.5. Going concern
  - 2.1.6. Business entity
  - 2.1.7. Accruals
  - 2.1.8. Consistency
  - 2.1.9. Comparability

- 2.1.10. Verifiability
- 2.1.11. Understandability and timeliness

**UNIT III --ACCOUNTING RECORDS & DOUBLE ENTRY ACCOUNTING SYSTEM**  
**20 Hours**

- 3.1. Main data sources for accounting
- 3.2. Different business documents
  - 3.2.1. Sales order
  - 3.2.2. Purchase order
  - 3.2.3. Goods received note
  - 3.2.4. Quotation
  - 3.2.5. Goods dispatched note
  - 3.2.6. Invoice
  - 3.2.7. Credit & debit notes
  - 3.2.8. Receipt
  - 3.2.9. Remittance advice
  - 3.2.10. Cash vouchers
- 3.3. Understand the double entry accounting & duality concept
- 3.4. Types of transactions
  - 3.4.1. Sales
  - 3.4.2. Purchases
  - 3.4.3. Payments & receipts

**UNIT IV--RECORDING TRANSACTIONS**  
**25 hours**

- 4.1. Recording into journals
- 4.2. Ledger accounts
- 4.3. Balancing of ledger accounts
- 4.4. Accounting for
  - 4.4.1. Discounts
  - 4.4.2. Sales tax
- 4.5. Recording cash transactions
- 4.6. Accounting & valuation of inventories
- 4.7. Accruals & prepayments
- 4.8. Tangible & non-tangible assets
- 4.9. Depreciation & amortisation accounting
  - 4.9.1. Receivables & payables
  - 4.9.2. Provisions & contingencies
  - 4.9.3. Errors & rectification
  - 4.9.4. Bank reconciliation statements

**UNIT V-- TRIAL BALANCE, FINANCIAL STATEMENTS**  
**18 Hours**

- 5.1. Statements of
  - 5.1.1. Profit or loss and other comprehensive income
  - 5.1.2. Cash flow statements

- 5.1.3. Balance sheet
- 5.2. Events after reporting period
- 5.3. Interpretation of financial statements
- 5.4. Use of basic ratios related to
  - 5.4.1. Profitability
  - 5.4.2. Liquidity
  - 5.4.3. Activity and resource utilization

### TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Collaborative Accounting	<a href="https://insights.crosscountry-consulting.com/data-privacy-and-internal-audit-partners-compliance#:~:text=Through%20advising%20on%20the%20status,to%20effectively%20comply%20by%20engaging">https://insights.crosscountry-consulting.com/data-privacy-and-internal-audit-partners-compliance#:~:text=Through%20advising%20on%20the%20status,to%20effectively%20comply%20by%20engaging</a>
2.	Outsourcing of Accounting services	<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>
3.	Social Media Strategy for accountants	<a href="https://storkeymedia.com/5-easy-social-strategies-for-accountants/">https://storkeymedia.com/5-easy-social-strategies-for-accountants/</a>
4.	Cloud Accounting	<a href="https://www.profitbooks.net/cloud-accounting/">https://www.profitbooks.net/cloud-accounting/</a>

### TEXT BOOK

1. ACCA Study Material, Financial Accounting (FA) , Kaplan Publishing

### REFERENCES

1. R.L. Gupta and V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005, Sultan Chand Sons, New Delhi
2. N. Vinayagam & B. Charumathi, Financial Accounting, Second revised edition-2008, S. Chand & Company Ltd, New Delhi

### WEB LINKS

1. <https://www.accaglobal.com/1k/en/student/exam-support-resources/fundamentals-exams-study-resources/f3.html>
2. <https://opentuition.com/acca/fa/>

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

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Course Contents	Learning Outcomes	Bloom's Taxonomic
--------------	-----------------	-------------------	-------------------

			<b>Level of Transaction</b>
<b>UNIT 1 – PURPOSE OF FINANCIAL ACCOUNTING</b>			
1.1	Financial accounting	<ul style="list-style-type: none"> <li>Recall the meaning of Financial accounting</li> </ul>	<b>K1</b>
1.2	Purposes of financial statements for the users	<ul style="list-style-type: none"> <li>Show the purpose of financial statements for the users</li> </ul>	<b>K1</b>
1.3	Main elements of financial reports	<ul style="list-style-type: none"> <li>List main elements of financial reports</li> </ul>	<b>K1</b>
1.4	Conceptual framework	<ul style="list-style-type: none"> <li>Reproduce the Conceptual framework of financial accounting</li> </ul>	<b>K1</b>
1.5	Define Asset, Liability, Equity, Income & expenses.	<ul style="list-style-type: none"> <li>State the meaning of Asset, Liability, Equity, Income &amp; expenses</li> </ul>	<b>K1</b>
<b>UNIT II – QUALITATIVE CHARACTERISTICS OF FINANCIAL STATEMENTS</b>			
2.1	Concepts of Relevance, Faithful presentation, Materiality, Substance over form, Going concern, Business entity, Accruals, Consistency, Comparability, Verifiability, Understandability and timelines	<ul style="list-style-type: none"> <li>Explain the concepts of Relevance, Faithful presentation, Materiality, Substance over form, Going concern, Business entity, Accruals, Consistency, Comparability, Verifiability, Understandability and timeliness.</li> </ul>	<b>K2</b>
<b>UNIT III – ACCOUNTING RECORDS &amp; DOUBLE ENTRY ACCOUNTING SYSTEM</b>			
3.1	Main data sources for accounting	<ul style="list-style-type: none"> <li>Identify the main data sources for accounting</li> </ul>	<b>K1</b>
3.2	Business documents Sales order Purchase order Goods received note Quotation Goods dispatched note Invoice Credit & debit notes Receipt Remittance advice Cash vouchers	<ul style="list-style-type: none"> <li>Explain different business documents--Sales order, Purchase order, Goods received note, Quotation, Goods despatched note, Invoice, Credit &amp; debit notes, Receipt, Remittance advice, Cash vouchers</li> </ul>	<b>K2</b>

3.3	Double entry accounting & duality concept	<ul style="list-style-type: none"> <li>Summarize the double entry accounting &amp; duality concept</li> </ul>	<b>K2</b>
3.4	Types of transactions such as Sales, Purchases and Payments & receipts	<ul style="list-style-type: none"> <li>Describe the types of transactions such as Sales, Purchases and Payments &amp; receipts</li> </ul>	<b>K2</b>
<b>UNIT IV – RECORDING TRANSACTIONS</b>			
4.1	Recording into journals	<ul style="list-style-type: none"> <li>Discover the Procedure for recording into journals</li> </ul>	<b>K1</b>
4.2	Ledger accounts Balancing of ledger accounts Accounting for Discounts and Sales tax Accounting for Discounts and Sales tax Recording cash transactions	<ul style="list-style-type: none"> <li>Create –Ledger accounts, Balancing of ledger accounts, Accounting for Discounts and Sales tax, Accounting for Discounts and Sales tax, Recording cash transactions</li> </ul>	<b>K6</b>
4.3	Accounting & valuation of inventories Tangible & non-tangible assets Depreciation & amortization accounting Receivables & payables Provisions & contingencies.	<ul style="list-style-type: none"> <li>Estimate –Accounting &amp; valuation of inventories, Accruals &amp; prepayments, Tangible &amp; non-tangible assets, Depreciation &amp; amortization accounting, Receivables &amp; payables, Provisions &amp; contingencies</li> </ul>	<b>K6</b>
4.4	Errors & rectification, Bank reconciliation statements	<ul style="list-style-type: none"> <li>Identify Errors &amp; pass journal entries to rectify the errors and Prepare Bank reconciliation statements</li> </ul>	<b>K2</b>
<b>UNIT V – TRIAL BALANCE, FINANCIAL STATEMENTS</b>			
5.1	Statements of Profit or loss and other comprehensive income, Cash flow statements and Balance sheet	<ul style="list-style-type: none"> <li>Prepare Statements of Profit or loss and other comprehensive income, Cash flow statements and Balance sheet</li> </ul>	<b>K6</b>
5.2	Events after reporting period	<ul style="list-style-type: none"> <li>Identify the Events after reporting period.</li> </ul>	<b>K1</b>
5.3	Interpretation of financial statements	<ul style="list-style-type: none"> <li>Interpret financial statements</li> </ul>	<b>K2</b>
5.4	Basic ratios related to Profitability, Liquidity,	<ul style="list-style-type: none"> <li>Demonstrate the use of basic ratios related to Profitability, Liquidity,</li> </ul>	<b>K3</b>

	Activity and resource utilization	Activity and resource utilization	
--	-----------------------------------	-----------------------------------	--

## MAPPING 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	M				H		H		H	H	M	
CO2	H	M	M	H		H	M	H		M	H		
CO3	M		M	M	L	H	M		M			H	H
CO4	M	M	H	M	L	H		H	M	M	H	H	
CO5	M	M	H	H		H		H	M	M		H	H
CO6		M	H	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

<b>SEMESTER: I</b>	<b>ALLIED I</b>	<b>COURSE CODE: U18CI1Y1</b>
<b>CREDITS:4</b>	<b>ORGANISATION MANAGEMENT</b>	<b>TOTAL HOURS: 75</b>

## COURSE OUTCOMES

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Discuss the different types of business organization	K2	I
2.	Illustrate the power and influence of various stakeholder groups	K2	I
3.	Evaluate the business's Strengths, Weaknesses, Opportunities and Threats (SWOT) in a market.	K5	II
4.	Explain basic organizational structure concepts, centralization & decentralization.	K2	III
5.	Develop methods to adopt ethical practices in an organization.	K6	IV
6.	Establish competency framework for personal development and measures for the removal of conflict	K6	V

### UNIT I -- TYPES OF ORGANISATION & STAKEHOLDER ANALYSIS

**10 Hours**

- 1.1 Definition and common features of business organization
- 1.2 The purpose & types of organisation
- 1.3 Main features such as profit-oriented
- 1.4 Not-for-profit, public sector
- 1.5 Co-operatives and Non-government (NGOs)
- 1.6 Stakeholders of an organization
- 1.7 Internal & external
- 1.8 Objectives of stakeholders
- 1.9 How an organisation should satisfy these objectives
- 1.10 The power & interest of stakeholders in the organisation (use of Mendelow's Matrix)

### UNIT II -- EFFECT OF ENVIRONMENT ON ORGANISATION

**20 hours**

- 2.1 Political & Legal Factors
- 2.2 How the policy framework of political system & legal framework influence the business organisation in terms of
  - 2.2.1 Employment
  - 2.2.2 Consumer protection
  - 2.2.3 Data security

- 2.3 Macro-economic factors
- 2.4 Understanding the effect of macro-economic policies
- 2.5 Inflation
- 2.6 Interest rates
- 2.7 Unemployment
- 2.8 Fiscal & monetary policies
- 2.9 Global economic environment
- 2.10 Social & demographic factors
- 2.11 Impact of changes in social structure
- 2.12 Values and demographic changes
- 2.13 Technological factors
- 2.14 Information technology
- 2.15 Automation, digitisation
- 2.16 Competitive factors
- 2.17 Understanding of SWOT analysis
- 2.18 Porter's Value Chain and Porter's Five Forces models

**UNIT III-- ORGANISATION STRUCTURE & GOVERNANCE (15 Hours)**

- 3.1 The formal & informal structure
- 3.2 Types of structures such as entrepreneurial
  - 3.2.1 Functional
  - 3.2.2 Divisional
  - 3.2.3 Matrix and
  - 3.2.4 Boundary-less organisations
- 3.3 Suitability and relative merits & demerits of the types of organization
- 3.4 Principles of business governance
- 3.5 Separation of Ownership from Management
- 3.6 Concept of span of control
- 3.7 Centralisation vs decentralisation of business functions
- 3.8 Shared Services Approach
- 3.9 Offshoring & outsourcing of business functions
- 3.10 Hierarchical levels of business organization
- 3.11 Governance & social responsibility of an organization
- 3.12 Role of ethics in business

**UNIT IV--ROLE OF ETHICS IN BUSINESS 15 Hours**

- 4.1 Fundamental principles of ethical behavior
- 4.2 The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession
- 4.3 Corporate codes of ethics
- 4.4 Ethical conflicts and dilemmas

**UNIT V-- PERSONAL EFFECTIVENESS AND COMMUNICATION 15 Hours**

- 5.1 Personal effectiveness techniques
- 5.2 Consequences of ineffectiveness at work



- 5.3 Competence frameworks and personal development
- 5.4 Sources of conflicts and techniques for conflict resolution and referral
- 5.5 Communicating in business.

### TOPICS FOR SELF STUDY

SL.NO	Topics	Web link
1	Purpose- based employee involvement	<a href="https://www.howspace.com/resources/organizational-change-trends">https://www.howspace.com/resources/organizational-change-trends</a>
2	Remote Workers	<a href="https://toggl.com/blog/10-management-trends-to-watch-for-in-2019">https://toggl.com/blog/10-management-trends-to-watch-for-in-2019</a>
3	Talent Cliff	<a href="https://www.stratx-exl.com/industry-insights/leadership-management-trends-2020">https://www.stratx-exl.com/industry-insights/leadership-management-trends-2020</a>
4	Blended approach to leadership and management development	<a href="https://www.td.org/magazines/the-public-manager/a-blended-approach-to-leadership-training">https://www.td.org/magazines/the-public-manager/a-blended-approach-to-leadership-training</a>

### TEXT BOOK

1. ACCA Study Text, Accountant in Business (AB), Kaplan Publishing

### REFERENCES

1. Peter Stokes et al., Organisational Management: Approaches and Solutions, Illustrated edition, Kogan Page, 2016
2. Lourie J.Mullins & Gill Christy, Management & Organisational Behaviour, 10<sup>th</sup> Edition, Pearson Education, 2013

### WEBLINKS

1. <https://www.accaglobal.com/my/en/student/exam-support-resources/fundamentals-exams-study-resources/f1/technical-articles/mintzberg-theory.html>
2. <https://www.accaglobal.com/us/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/management-control.html>
3. [https://onlinecourses.nptel.ac.in/noc19\\_mg48/unit?unit=15&lesson=18](https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=18)(For Porters Value Chain)
4. [https://onlinecourses.nptel.ac.in/noc19\\_mg48/unit?unit=15&lesson=19](https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=19)(For SWOT Analysis)

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Course Contents	Learning Outcomes	Bloom's Taxonomic Level of Transaction
<b>UNIT I TYPES OF ORGANIZATION &amp; STAKEHOLDER ANALYSIS</b>			

1.1	Definition and common features of business organization	<ul style="list-style-type: none"> <li>Recall &amp; understand the common features of business organisation.</li> </ul>	<b>K1</b>
1.2	The purpose & types of organisation	<ul style="list-style-type: none"> <li>Understand the purpose and types of business and how they interact with the key stakeholders.</li> </ul>	<b>K2</b>
1.3	Main features such as profit-oriented	<ul style="list-style-type: none"> <li>Discuss the industrial and commercial sectors in which business organisation operate.</li> </ul>	<b>K1</b>
1.4	Not-for-profit, public sector	<ul style="list-style-type: none"> <li>Recall the main objectives of Not-for-profit organization.</li> </ul>	<b>K1</b>
1.5	Co-operatives and Non-Government Organisations (NGOs)	<ul style="list-style-type: none"> <li>Recall the objectives of Co-operatives and Non-Government Organisations (NGOs).</li> </ul>	<b>K1</b>
1.6	Internal & external stakeholders of an organization	<ul style="list-style-type: none"> <li>Interpret the impact of Internal, connected and external stakeholders on the organization.</li> </ul>	<b>K2</b>
1.7	Objectives of stakeholders	<ul style="list-style-type: none"> <li>Identify the main objectives of stakeholders of the organization and the ways to attain the objectives.</li> </ul>	<b>K1</b>
1.8	The power & interest of stakeholders in the organisation (use of Mendelow's Matrix)	<ul style="list-style-type: none"> <li>Summarise the power &amp; influence of various stakeholder groups and how their need should be accounted for such as under the Mendelow's framework.</li> </ul>	<b>K2</b>
<b>UNIT II EFFECT OF ENVIRONMENT ON ORGANIZATION</b>			
2.1	Political & Legal Factors influence the business organisation in terms of employment, consumer protection and data security	<ul style="list-style-type: none"> <li>Analyse political &amp; legal factors influence the business organisation in terms of employment, consumer protection and data security.</li> </ul>	<b>K4</b>
2.2	Macro-economic factors- inflation, interest rates,	<ul style="list-style-type: none"> <li>Examine the macro-economic factors-inflation,</li> </ul>	<b>K4</b>

	unemployment, fiscal & monetary policies, global economic environment and social & demographic factors	interest rates, unemployment, fiscal & monetary policies, global economic environment and social & demographic factors on business.	
2.3	Impact of changes in social structure	<ul style="list-style-type: none"> <li>Analyse the impact of changes in social structure.</li> </ul>	<b>K4</b>
2.4	Values and demographic changes	<ul style="list-style-type: none"> <li>Discover values and demographic changes.</li> </ul>	<b>K3</b>
2.5	Technological factors- Information technology, Automation and	<ul style="list-style-type: none"> <li>Assess the technological factors affecting the business.</li> </ul>	<b>K4</b>
2.6	Competitive factors	<ul style="list-style-type: none"> <li>Interpret the competitive factors affecting the business.</li> </ul>	<b>K2</b>
2.7	Understanding of SWOT analysis	<ul style="list-style-type: none"> <li>Estimate the SWOT of a business organisation.</li> </ul>	<b>K5</b>
2.8	Porter's Value Chain and Porter's Five Forces models	<ul style="list-style-type: none"> <li>Describe Porter's Value Chain and Porter's Five Forces models.</li> </ul>	<b>K2</b>
<b>UNIT III ORGANISATION STRUCTURE AND GOVERNANCE</b>			
3.1	The formal & informal structure	<ul style="list-style-type: none"> <li>Classify the ways in which formal &amp; informal organisations may be structured.</li> </ul>	<b>K2</b>
3.2	Types of structures such as entrepreneurial Functional, Divisional, Matrix and Boundary less organisation	<ul style="list-style-type: none"> <li>Explain Categories of Mintzberg's components of the organization, types of structures.</li> </ul>	<b>K2</b>
3.3	Suitability and relative merits & demerits of the types of organization	<ul style="list-style-type: none"> <li>List down the merits and demerits of the types of organisations.</li> </ul>	<b>K2</b>
3.4	Principles of business governance	<ul style="list-style-type: none"> <li>Outline the principles of business governance</li> </ul>	<b>K2</b>
3.5	Separation of Ownership from Management and span of control	<ul style="list-style-type: none"> <li>Explain the basic organizational structure concepts: Separation of ownership from management, span of control.</li> </ul>	<b>K2</b>
3.6	Centralisation vs decentralisation of business functions	<ul style="list-style-type: none"> <li>Distinguish centralisation vs decentralisation of business functions.</li> </ul>	<b>K2</b>



		<p>and the measures to overcome them.</p> <ul style="list-style-type: none"> <li>Appraise the various stages in the Personal Development Plan (PDP) process.</li> </ul>	
5.2	Consequences of ineffectiveness at work	<ul style="list-style-type: none"> <li>Estimate the consequences of ineffectiveness in workplace.</li> </ul>	<b>K6</b>
5.3	Competence frameworks and personal development	<ul style="list-style-type: none"> <li>Describe the features of competence framework</li> <li>Distinguish between mentoring, coaching and counselling.</li> </ul>	<b>K4</b>
5.4	Sources of conflicts and techniques for conflict resolution and referral	<ul style="list-style-type: none"> <li>Summarise the various techniques to manage conflicts.</li> <li>Classify the types of conflict.</li> </ul>	<b>K2</b>
5.5	Communicating in business.	<ul style="list-style-type: none"> <li>Discuss the methods &amp; patterns of communication</li> </ul>	<b>K2</b>

### MAPPING 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		H	M	M	
CO2	H	H		M		H	H			H	H		H
CO3		H		L		H	H	M	M	H	H		M
CO4	H	H	H			M		M	M	H	M		
CO5			H	H			H	M	M	H			H
CO6	M				L		H	M	H	H		M	H

### 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>

1. Course-end survey

<b>SEMESTER: I</b>	<b>ALLIED II</b>	<b>COURSE CODE: U18CI1Y2</b>
<b>CREDITS: 4</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>TOTAL HOURS: 75</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Identify the strategic, managerial & operating levels of management with regard to the principles of authority, responsibility & accountability.	K2	I
2.	Demonstrate the role of various functions of various departments in an organisation.	K2	II
3.	Explain management functions such as planning, organizing, decision-making, communicating and coordinating and control.	K2	III
4.	Apply the role of leadership with regard to different leadership styles and theories.	K3	IV
5.	Discuss the importance of employee motivation in an organization and describe the job characteristics that affect motivation.	K2	V
6.	Determine the requirements of a good organizational structure.	K5	V

### UNIT I-- LEVELS OF MANAGEMENT IN AN ORGANIZATION

**12 Hours**

- 1.1. Understand the functions, role and information needs of various levels of management
  - 1.1.1. Strategic
  - 1.1.2. Middle management
  - 1.1.3. Operational levels
- 1.2. Delegation of authority
- 1.3. Communication
- 1.4. Formal & informal organization

### UNIT II -- FUNCTIONS OF VARIOUS DEPARTMENTS IN AN ORGANISATION

**18 Hours**

- 2.1. Understand the role of different functions within an organization
  - 2.1.1. R & D
  - 2.1.2. Sales

- 2.1.3. Marketing
- 2.1.4. Production
- 2.1.5. Purchase
- 2.1.6. Administration
- 2.1.7. Finance & Accounting
- 2.1.8. Support services
- 2.1.9. Human resources
- 2.2. Relationship between accounting and other business functions

**UNIT III-- FUNCTIONS OF MANAGEMENT 15 Hours**

- 3.1. Understand the fundamental functions of management
  - 3.1.1. Planning
  - 3.1.2. Organizing
  - 3.1.3. Decision-making
  - 3.1.4. Communicating
  - 3.1.5. Coordinating
  - 3.1.6. Control
- 3.2. Financial systems and Use of IT

**UNIT IV-- MANAGEMENT AND LEADERSHIP THEORIES 15 Hours**

- 4.1. Management theories
  - 4.1.1. Taylor
  - 4.1.2. Fayol
  - 4.1.3. Mayo
  - 4.1.4. Mintzberg
  - 4.1.5. Drucker
- 4.2. Leadership
  - 4.2.1. Definition
  - 4.2.2. Different types of leadership styles
  - 4.2.3. Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton
  - 4.2.4. Managing teams

**UNIT V-- LEADING AND MANAGING INDIVIDUALS AND TEAMS 15 Hours**

- 5.1. Leadership, management and supervision
- 5.2. Recruitment and selection of employees
- 5.3. Individual and group behavior in business organizations
- 5.4. Team formation
- 5.5. Development and management
- 5.6. Motivating individuals and groups
- 5.7. Learning and training at work
- 5.8. Review and appraisal of individual performance

**TOPICS FOR SELF STUDY**

Sl.No.	Topics	Weblinks
--------	--------	----------

1	Workforce diversity	<a href="https://www.businessmanagementideas.com/human-resource-management-2/workforce-diversity/20385">https://www.businessmanagementideas.com/human-resource-management-2/workforce-diversity/20385</a>
2	Six Sigma	<a href="http://www.sinhgad.edu/State%20Level1seminar.pdf">http://www.sinhgad.edu/State%20Level1seminar.pdf</a>
3	World Class Manufacturing	<a href="https://www.managementstudyguide.com/world-class-manufacturing.htm">https://www.managementstudyguide.com/world-class-manufacturing.htm</a>
4	Knowledge Process Outsourcing	<a href="https://www.investopedia.com/terms/k/knowledge-process-outsourcing.asp">https://www.investopedia.com/terms/k/knowledge-process-outsourcing.asp</a>

### **TEXT BOOK**

1. ACCA Study Material, F9, Kaplan Publishing

### **REFERENCE BOOKS**

1. Aswathappa, K, Human Resource Management. New Delhi: Tata McGraw Hill Education Pvt Ltd, 2011
2. Rao, Subba, Human Resources Management. New Delhi: Himalaya Publishing House, 2013
3. Tripathi& Reddy, Principles of Management. New Delhi: Tata McGraw Hill Education Pvt Ltd, 2011.

### **WEBLINKS**

1. <https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f1.html>
2. <https://opentuition.com/acca/ab/acca-accountant-in-business-ab-practice-questions/>
3. <http://www.sinhgad.edu/State%20Level1seminar.pdf>
4. <http://www.sinhgad.edu/State%20Level1seminar.pdf>

### **SPECIFIC LEARNING OUTCOMES**

<b>Unit/Section</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
<b>UNIT I LEVELS OF MANAGEMENT IN AN ORGANISATION</b>			
1.1	The functions, role and information needs of various levels of management	<ul style="list-style-type: none"> <li>• Understand the functions, role and information needs of various levels of management such as strategic, middle management and operational levels.</li> </ul>	<b>K1</b>



1.2	Delegation of authority	<ul style="list-style-type: none"> <li>Explain the delegation of authority.</li> </ul>	<b>K2</b>
1.3	Communication	<ul style="list-style-type: none"> <li>Identify the methods of communication in an organization.</li> </ul>	<b>K2</b>
1.4	Formal and Informal organization	<ul style="list-style-type: none"> <li>Explain the informal organization and its relationship with formal organization.</li> </ul>	<b>K2</b>
<b>UNIT II MANAGEMENT FUNCTIONS</b>			
2.1	The role of different functions within an organization- R & D, Sales, Marketing, Production Purchase, Administration, Finance & Accounting. Support	<ul style="list-style-type: none"> <li>Describe the roles and functions of the main departments in a business organisation- R &amp; D, Sales, Marketing, Production, Purchase, Administration, Finance &amp; Accounting, Support services Human resources</li> </ul>	<b>K2</b>
2.2	Relationship between accounting and other business functions	<ul style="list-style-type: none"> <li>Infer the relationship between accounting and other business functions</li> </ul>	<b>K2</b>
<b>UNIT III FUNCTIONS OF MANAGEMENT</b>			
3.1	The fundamental functions of management- Planning, Organizing, Decision – making, Communicating, Coordinating and control	<ul style="list-style-type: none"> <li>Discuss the fundamental functions of management- Planning, Organizing, Decision – making, Communicating, Coordinating and control.</li> </ul>	<b>K2</b>
3.2	Financial systems and use of IT	<ul style="list-style-type: none"> <li>Explain why appropriate controls are necessary in relation to business and IT system</li> </ul>	<b>K2</b>
<b>UNIT IV MANAGEMENT AND LEADERSHIP THEORIES</b>			
4.1	Management theories founded by: 4.1.1 Taylor 4.1.2 Fayol 4.1.3 Mayo 4.1.4 Mintzberg 4.1.5 Drucker	<ul style="list-style-type: none"> <li>Explain the contribution of Taylor, Fayol, Mayo, Mintzberg and Drucker to the theory of management.</li> </ul>	<b>K2</b>
4.2	Leadership	<ul style="list-style-type: none"> <li>Recall the concept of leadership.</li> </ul>	

			<b>K1</b>
4.3	Different types of leadership styles	<ul style="list-style-type: none"> <li>• Discuss the different types of leadership styles.</li> </ul>	<b>K2</b>
4.4	Approaches to leadership referring to theories of 4.4.1 Adair 4.4.2 Fiedler 4.4.3 Bennis 4.4.4 Kotter & Heifetz 4.4.5 Ashridge 4.4.6 Blake & Mouton	<ul style="list-style-type: none"> <li>• Outline the leadership styles by using the theories of Adair, Fiedler, Bennis, Ashridge, Blake and Mouton.</li> </ul>	<b>K2</b>
4.5	Managing teams	<ul style="list-style-type: none"> <li>• Apply the tools and techniques to build and manage a team.</li> </ul>	<b>K3</b>
<b>UNIT V LEADING AND MANAGING INDIVIDUALS AND TEAMS</b>			
5.1	Leadership, Management and Supervision	<ul style="list-style-type: none"> <li>• Recall the concepts of leadership, management and supervision.</li> </ul>	<b>K1</b>
5.2	Recruitment and Selection of employees	<ul style="list-style-type: none"> <li>• Explain the importance of effective recruitment and selection to the organization.</li> </ul>	<b>K2</b>
5.3	Individual and Group behaviour in business	<ul style="list-style-type: none"> <li>• Outline the main characteristics of individual and group behavior.</li> </ul>	<b>K2</b>
5.4	Team formation, development and management	<ul style="list-style-type: none"> <li>• Describe the characteristics of effective and ineffective teams.</li> </ul>	<b>K2</b>
5.5	Motivating individuals and groups	<ul style="list-style-type: none"> <li>• Explain the importance of motivation to the organization, teams and individuals</li> </ul>	<b>K2</b>
5.6	Learning and training at work	<ul style="list-style-type: none"> <li>• Summarise the importance of learning and development in the workplace.</li> </ul>	<b>K2</b>
5.7	Review and appraisal of individual performance	<ul style="list-style-type: none"> <li>• Evaluate the performance appraisal process.</li> <li>• Discuss the purpose of appraisal process.</li> <li>• Justify the need for appraisal process by highlighting its benefits.</li> <li>• Report on the barriers to effective staff appraisal process.</li> </ul>	<b>K5</b>

		<ul style="list-style-type: none"> <li>Outline the measures to overcome the appraisal barriers.</li> <li>Estimate the effectiveness of appraisal process.</li> </ul>	
--	--	--	--

## MAPPING 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	H	H		H			
CO2	H	M	M	H	L	H		H		H	M		
CO3	H	H		H		H			H	H		M	H
CO4	M		H	M		H	H	H	M	H			M
CO5	M		H	H		H		H		H			
CO6		H	H	H		H	H	H			M	L	

## 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>

<b>SEMESTER: II</b>	<b>CORE II FINANCIAL REPORTING- I</b>	<b>COURSE CODE: U20CI202</b>
<b>CREDITS: 5</b>		<b>TOTAL HOURS: 90</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Summarise the conceptual and regulatory framework for financial reporting	K2	I
2.	Identify the use and application of IFRS	K2	II
3.	Apply Accounting Standards relating to diverse concepts	K3	III
4.	Use Accounting Standards to account for Assets	K3	IV
5.	Measure effects of changes in foreign exchange rates	K4	IV
6.	Prepare financial statements by incorporating the effects of the accounting standards	K6	V

### **UNIT I-- THE CONCEPTUAL AND REGULATORY FRAMEWORK FOR FINANCIAL REPORTING**

**12 Hours**

- 1.1. The need for a conceptual framework and the characteristics of useful information
- 1.2. Recognition and measurement
- 1.3. Regulatory framework
- 1.4. The concepts and principles of groups and consolidated financial statements

### **UNIT II-- USE OF IFRS AND IND AS**

**15 Hours**

- 2.1 Understand the application of IFRS in India through the use of Ind AS
- 2.2 The applicability of Ind AS
- 2.3 The mapping of Ind AS to IFRS
- 2.4 Differences between IFRS & Ind AS
- 2.5 The list of IFRS (Ind AS)
- 2.6 Process of transition to IFRS for the first time

### **UNIT III -- ASSET STANDARDS**

**18 Hours**

- 3.1 Asset based standards such as PPE
- 3.2 Tangible and Intangible assets
- 3.3 Borrowing Costs
- 3.4 Impairment of Assets
- 3.5 Non-current assets held for sale and discontinued operations
- 3.6 Investment Property
- 3.7 Government Grants
- 3.8 Income Tax

**UNIT IV-- ASSET STANDARDS (CONTD.)****15 Hours**

- 4.1 Inventory and Biological assets
- 4.2 Provisions & Contingencies
- 4.3 Events after reporting period
- 4.4 Accounting policies
- 4.5 Estimates & errors
- 4.6 Fair Value Measurement
- 4.7 Effects of changes in foreign exchange rates

**UNIT V -- PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS****15 Hours**

- 5.1 Statement of profit or loss and other comprehensive income
- 5.2 Statement of financial position (Balance sheet)

**TOPICS FOR SELF STUDY**

<b>Sl. No</b>	<b>Topics</b>	<b>Weblinks</b>
1	Cloud Based Accounting solutions	<a href="https://bluebackglobal.com/ten-accounting-trends-every-business-should-follow-2020/">https://bluebackglobal.com/ten-accounting-trends-every-business-should-follow-2020/</a>
2	Proactive accounting	<a href="https://www.atb.net.au/proactive-accountant/">https://www.atb.net.au/proactive-accountant/</a>
3	Integrated Reporting	<a href="https://www.linkedin.com/pulse/new-trends-financial-reporting-craig-fisher">https://www.linkedin.com/pulse/new-trends-financial-reporting-craig-fisher</a>
4	Performance Reporting for Charities	<a href="https://www.findex.co.nz/insights/article/service-performance-reporting-for-charities">https://www.findex.co.nz/insights/article/service-performance-reporting-for-charities</a>

**TEXT BOOK**

1. ACCA Study material, F7, Kaplan Publishing

**REFERENCES**

1. CA Parveen Sharma & CA Kapileshwar Bhalla, Financial Reporting, 2<sup>nd</sup> Edition, Taxmann Publication, 2020
2. Financial Reporting and Analysis, Lawrence Revsine, Daniel W. Collins , W. Bruce Johnson, H. Fred Mittelstaedt, 5th Edition, Pearson Publications, 2015
3. Greg Shields, Financial Reporting: The Ultimate guide to creating Financial Reports and performing Financial Analysis, Kindle Edition, 2018

**WEBLINKS**

1. <https://www.accaglobal.com/my/en/student/exam-supportresources/fundamentals-exams-study-resources/f7.html>
2. <https://www.acowtancy.com/papers/acca-fr/>

3. <https://bluebackglobal.com/ten-accounting-trends-every-business-should-follow-2020/>

4. <https://www.linkedin.com/pulse/new-trends-financial-reporting-craig-fisher>

**Theory 60%; Problems 40%**

**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit/ Section</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
<b>UNIT I THE CONCEPTUAL AND REGULATORY FRAMEWORK FOR FINANCIAL REPORTING</b>			
1.1	The conceptual framework of financial reporting	<ul style="list-style-type: none"> <li>List out the need for conceptual framework</li> </ul>	<b>K1</b>
1.2	Useful information for accounting	<ul style="list-style-type: none"> <li>Recognise the characteristics of useful information</li> </ul>	<b>K1</b>
1.3	Recognition and measurement of Financial Instruments	<ul style="list-style-type: none"> <li>Identify the items measured at amortized cost and fair value.</li> </ul>	<b>K1</b>
1.4	Regulatory framework	<ul style="list-style-type: none"> <li>Explain the need for regulatory framework of accounting standards.</li> </ul>	<b>K2</b>
1.5	Principles of groups and consolidated financial statements	<ul style="list-style-type: none"> <li>Describe the concept of a group and the objective of consolidated financial statements.</li> </ul>	<b>K1</b>
<b>UNIT II USE OF IFRS AND IND AS</b>			
2.1	IFRS and Ind AS	<ul style="list-style-type: none"> <li>Distinguish between IFRS &amp; Ind AS.</li> </ul>	<b>K2</b>
2.2	The applicability of Ind AS and mapping of Ind AS to IFRS (Ind AS)	<ul style="list-style-type: none"> <li>List the IFRS (Ind AS)</li> <li>Show the provisions relating to it.</li> </ul>	<b>K2</b>
2.3	Transition to IFRS	<ul style="list-style-type: none"> <li>Demonstrate the process of transition to IFRS for the first time.</li> </ul>	<b>K2</b>
<b>UNIT III ASSET STANDARDS</b>			
3.1	Asset based standards such as PPE	<ul style="list-style-type: none"> <li>Identify Asset based standards.</li> </ul>	<b>K3</b>
3.2	Tangible and Intangible assets	<ul style="list-style-type: none"> <li>Interpret the concepts of Tangible and Intangible assets</li> </ul>	<b>K2</b>
3.3	Borrowing Costs	<ul style="list-style-type: none"> <li>Construct the procedures to capitalize borrowing cost</li> </ul>	<b>K3</b>

3.4	Impairment of Assets	<ul style="list-style-type: none"> <li>Show the provisions for Impairment of assets</li> </ul>	<b>K2</b>
3.5	Non-current assets held for sale and discontinued operations	<ul style="list-style-type: none"> <li>Interpret the financial statements of an asset held for sale and discontinued operations.</li> </ul>	<b>K3</b>
3.6	Investment Property	<ul style="list-style-type: none"> <li>Summarize the aspects related to Inventory.</li> </ul>	<b>K2</b>
3.7	Government Grants	<ul style="list-style-type: none"> <li>Summarize the concepts related to Government Grants according to IFRS(Ind AS).</li> </ul>	<b>K3</b>
3.8	Income Tax	<ul style="list-style-type: none"> <li>Prescribe the accounting treatment for <i>income taxes</i>.</li> </ul>	<b>K1</b>
<b>UNIT IV ASSET STANDARDS (CONTD)</b>			
4.1	Inventory & biological assets	<ul style="list-style-type: none"> <li>Summarize the aspects related to Inventory and biological assets.</li> </ul>	<b>K2</b>
4.2	Provisions & contingencies	<ul style="list-style-type: none"> <li>Explain the concepts of provisions &amp; contingencies according to IFRS(Ind AS).</li> </ul>	<b>K2</b>
4.3	Events after reporting period	<ul style="list-style-type: none"> <li>Explain the events after reporting period.</li> </ul>	<b>K1</b>
4.4	Accounting policies, estimates & errors	<ul style="list-style-type: none"> <li>Recall the fundamental accounting policies.</li> <li>Summarize the concept of errors under IFRS(Ind AS).</li> </ul>	<b>K2</b>
4.5	Fair Value Measurement	<ul style="list-style-type: none"> <li>Recall the concepts of Fair Value Measurement.</li> </ul>	<b>K1</b>
4.6	Effects of changes in foreign exchange rates	<ul style="list-style-type: none"> <li>Analyse the effects of changes in foreign exchange rates.</li> </ul>	<b>K4</b>
<b>UNIT V PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS</b>			
5.1	Preparation & Presentation of Financial Statements	<ul style="list-style-type: none"> <li>Prepare and present financial statements by incorporating IFRS (Ind AS).</li> </ul>	<b>K6</b>
5.2	Statement of profit or loss and other comprehensive income	<ul style="list-style-type: none"> <li>Prepare the statement of profit or loss and other comprehensive income.</li> </ul>	<b>K6</b>
5.3	Statement of financial position	<ul style="list-style-type: none"> <li>Identify the weakness of financial position of the business with the help of financial statements.</li> </ul>	<b>K3</b>

## MAPPING 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	L		M		H		H	H	M	
CO2	H		H	H		H	M	H		M	H	H	
CO3	M	H		M		M	M		M	H	H	H	M
CO4	M		H	H		H		H	M	H	H	H	M
CO5	M	M	H	H				H	M	H	H	H	M
CO6		M	H	H		H	M	H	M		H	H	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: II</b>	<b>ALLIED III</b>	<b>COURSE CODE: U21CI2Y3</b>
<b>CREDITS: 4</b>	<b>BASICS OF COST ACCOUNTING</b>	<b>TOTAL HOURS: 75</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Explain the conceptual framework of Cost Accounting	K2	I
2.	Analyse the behaviour of different types of cost	K4	I
3.	Calculate inventory levels and account for overheads	K4	II
4.	Apply the techniques of job, batch and process costing	K3	III
5.	Prepare budgets and organise budgetary control techniques	K6	IV
6.	Select the tools and techniques used to monitor and report the performance	K5	V

### UNIT I -- INTRODUCTION

**10 Hours**

- 1.1. Sources of data (internal & external)
- 1.2. Concept of cost
- 1.3. Cost classification based on nature of expenses, function, variability
- 1.4. Cost behaviour with use of graphs
- 1.5. Concept of cost objects, cost units & cost centers

### UNIT II -- ACCOUNTING FOR COSTS

**20 Hours**

- 2.1. Accounting for material costs
- 2.2. Ordering, receiving & issuing material
- 2.3. Methods of valuing purchases and issues (FIFO & Weighted Average methods only)  
Economic Order Quantity (EOQ)
- 2.4. Inventory levels
- 2.5. Accounting for labour
- 2.6. Direct & indirect cost of labour
- 2.7. Remuneration methods (individual & group)
- 2.8. Labour turnover
- 2.9. Overtime & idle time
- 2.10. Labour efficiency, capacity & volume ratios
- 2.11. Accounting for overheads
- 2.12. Allocation for overheads to production & nonproduction departments
- 2.13. Apportion service overheads to production departments
- 2.14. Production overhead absorption rates
- 2.15. Entries for accounting of material, labour & overhead costs.

**UNIT III -- METHODS OF COSTING****15 Hours**

- 3.1. Understanding of applying job & batch costing
- 3.2. Process costing (including joint products & by-products, equivalent production)
- 3.3. Service costing
- 3.4. Understand the differences between absorption & marginal costing

**UNIT IV -- BUDGETING & STANDARD COSTS****15 Hours**

- 4.1. Understand the use of budgets and standard costs for planning & control
- 4.2. Flexible budgets
- 4.3. Reconciliation budgeted profits with actuals
- 4.4. Meaning & calculation of standard costs
- 4.5. Computation of simple variances v/s budgets & standards

**UNIT V -- PERFORMANCE MEASUREMENT****15 Hours**

- 5.1. Performance measurement overview
- 5.2. Performance measurement application
- 5.3. Cost reductions and value enhancement
- 5.4. Monitoring performance and reporting
- 5.5. Financial and non-financial indicators in performance management

**Theory 20 % (Section A), Problems 80 % (Section B & C)****TOPICS FOR SELF STUDY**

<b>Sl. No</b>	<b>Topics</b>	<b>Weblinks</b>
1	Target Costing	<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/">https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/</a>
2	Predictive Cost Accounting	<a href="https://planful.com/blog/the-shift-to-predictive-accounting/">https://planful.com/blog/the-shift-to-predictive-accounting/</a>
3	Business analytics imbedded in EPM methods	<a href="https://www.slideshare.net/tushars650/current-trends-in-cost-management-accounting#:~:text=%EF%81%B1%20Direct%20costing%20as%20an,Process%20analysis%20%26%20Ze">https://www.slideshare.net/tushars650/current-trends-in-cost-management-accounting#:~:text=%EF%81%B1%20Direct%20costing%20as%20an,Process%20analysis%20%26%20Ze</a>
4	Behavioural cost management	<a href="https://www.imanet.org/insights-and-trends/business-leadership-and-ethics/behavioral-aspects-of-cost-management?ssopc=1">https://www.imanet.org/insights-and-trends/business-leadership-and-ethics/behavioral-aspects-of-cost-management?ssopc=1</a>

**TEXT BOOK**

1. ACCA Study Material, F2, Kaplan Publishing

**REFERENCES**

1. George Foster, Charles T. Horngren, Srikant M. Datar, Cost Accounting : A Managerial Emphasis, Pearson, 15th Edition, 2014
2. Jain S.P & Narang K. L., Cost Accounting, Kalyani Publications: New Delhi,2012

## WEBLINKS

1. <https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-exams-study-resources/f2.html>
2. <https://opentuition.com/acca/ma/acca-management-accounting-ma-lectures/>
3. <https://www.slideshare.net/tushars650/current-trends-in-cost-management-accounting>
4. <https://industrytoday.com/shifts-in-cost-accounting/>

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

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I INTRODUCTION</b>			
1.1	Sources of data (internal & external)	<ul style="list-style-type: none"> <li>List out the Sources of data (internal &amp; external).</li> </ul>	<b>K1</b>
1.2	Concept of cost	<ul style="list-style-type: none"> <li>Outline the concept of cost.</li> </ul>	<b>K2</b>
1.3	Cost classification based on nature of expenses, function, variability	<ul style="list-style-type: none"> <li>Categorise the cost based on nature of expenses, function, variability.</li> </ul>	<b>K4</b>
1.4	Cost behaviour with use of graphs	<ul style="list-style-type: none"> <li>Analyse the cost behavior with use of graphs.</li> </ul>	<b>K4</b>
1.5	Concept of cost objects, cost units & cost centres	<ul style="list-style-type: none"> <li>Explain the concept of cost objects, cost units &amp; cost centres</li> </ul>	<b>K2</b>
<b>UNIT II ACCOUNTING FOR COSTS</b>			
2.1	Accounting for material costs	<ul style="list-style-type: none"> <li>Calculate Inventory levels.</li> </ul>	<b>K4</b>
2.2	Accounting for labour	<ul style="list-style-type: none"> <li>Demonstrate the calculations of labour turnover – overtime &amp; idle time.</li> </ul>	<b>K3</b>

		<ul style="list-style-type: none"> <li>Solve the problems on labour efficiency, capacity &amp; volume ratios.</li> </ul>	
2.3	Accounting for overheads	<ul style="list-style-type: none"> <li>Illustrate the problems on absorption and apportionment of cost.</li> </ul>	<b>K2</b>
<b>UNIT III METHODS OF COSTING</b>			
3.1	Job & batch costing	<ul style="list-style-type: none"> <li>Solve the problems on job &amp; batch costing.</li> </ul>	<b>K3</b>
3.2	Process costing (including joint products & by-products, equivalent production)	<ul style="list-style-type: none"> <li>Explain and solve problems on Process costing (including joint products &amp; by-products, equivalent production).</li> </ul>	<b>K3</b>
3.3	Service costing	<ul style="list-style-type: none"> <li>Spell out the meaning of service costing.</li> </ul>	<b>K1</b>
3.4	Differences between absorption & marginal costing	<ul style="list-style-type: none"> <li>Compare absorption &amp; marginal costing.</li> </ul>	<b>K2</b>
<b>UNIT IV BUDGETING &amp; STANDARD COSTS</b>			
4.1	Budgets	<ul style="list-style-type: none"> <li>Prepare flexible budgets.</li> </ul>	<b>K6</b>
4.2	Reconciliation budgeted profits with actual	<ul style="list-style-type: none"> <li>Relate budgeted profits with actual.</li> </ul>	<b>K2</b>
4.3	Meaning & calculation of standard costs	<ul style="list-style-type: none"> <li>Solve the problems in standard costing.</li> </ul>	<b>K3</b>
4.4	Computation of simple variances v/s budgets & standards	<ul style="list-style-type: none"> <li>Estimate simple variances v/s budgets &amp; standards.</li> </ul>	<b>K6</b>
<b>UNIT V PERFORMANCE MEASUREMENT</b>			
5.1	Performance measurement	<ul style="list-style-type: none"> <li>Recall the meaning of Performance measurement.</li> </ul>	<b>K1</b>
5.2	Monitoring performance and reporting	<ul style="list-style-type: none"> <li>Choose the tools and techniques used to monitor and report the performance.</li> </ul>	<b>K5</b>
5.5	Financial and non-financial indicators in performance management.	<ul style="list-style-type: none"> <li>List the financial and non-financial indicators.</li> <li>Explain the indicators that help in managing performance.</li> </ul>	<b>K2</b>

## MAPPING 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		H		H				H	H
CO2	H		M		M	H		H	M	M		H	H
CO3		H		M		H					H	M	H
CO4	H	H	H	M		H		H	L	L	H	H	H
CO5	M	M	H	H	M	H	H	H			H	H	H
CO6	M	H	H	H	L	H	H	H	M	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

<b>SEMESTER: II</b>	<b>ALLIED IV BUSINESS LAW</b>	<b>COURSE CODE: U21CI2Y4</b>
<b>CREDITS: 4</b>		<b>TOTAL HOURS: 75</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Explain the fundamental aspects of laws relevant for a business entity.	K2	I
2.	Discuss the essential elements of a valid contract.	K2	I
3.	Examine the implied conditions and warranties in a contract of sale.	K4	II
4.	Appraise the rules of UNCCISG for creating contractual relations.	K4	III
5.	Sketch the obligations of the buyer and seller by applying the rules under UNCCISG	K4	IV
6.	Appraise the provisions relating to the formation and constitution of Agency and Partnership	K5	V

### **UNIT 1-- INDIAN CONTRACTS ACT 1872**

**15 Hours**

- 1.1 Essential elements of a Contract offer and Acceptance.
- 1.2 Void and Voidable agreements
- 1.3 Consideration, legality of object and Consideration.
- 1.4 Quasi Contracts, Contingent Contracts.
- 1.5 Performance of Contracts.
- 1.6 Discharge of Contracts.
- 1.7 Breach of Contract and Remedies for breach of Contract.

### **UNIT – II-- SALE OF GOODS ACT 1930**

**15 Hours**

- 2.1 Definition
- 2.2 Transfer of Ownership
- 2.3 Conditions and Warranties
- 2.4 Performance of the Contract of Sale
- 2.5 Rights of unpaid Vendor
- 2.6 Auction Sales.

### **Unit III**

#### **3. INTERNATIONAL BUSINESS TRANSACTIONS: FORMATION OF CONTRACT**

**15 Hours**

- 3.1 United Nations Convention on Contracts for the International Sale of Goods 1980 (UNCCISG)
  - 3.1.1 Sphere of application
  - 3.1.2 General Provisions
  - 3.1.3 International Chamber of Commerce Incoterms
  - 3.1.4 Formation of Contracts
  - 3.1.5 Offer
  - 3.1.6 End of offer
  - 3.1.7 Acceptance
  - 3.1.8 Modification or termination of contract

### **Unit IV**

#### **4. INTERNATIONAL BUSINESS TRANSACTIONS: OBLIGATIONS**

**15 Hours**

- 4.1 Obligation of the seller: Delivery
- 4.2 Obligation of the seller: Conformity
- 4.3 Remedies for the breach of contract by the seller
- 4.4 Obligation of the buyer: Payment
- 4.5 Obligation of the buyer: taking delivery
- 4.6 Remedies for the breach of contract by the buyer
- 4.7 Common Provisions
  - 4.7.1 Anticipatory breach
  - 4.7.2 Instalment Contracts
  - 4.7.3 Mitigation
  - 4.7.4 Interest
  - 4.7.5 Exemption
  - 4.7.6 Effect of avoidance
  - 4.7.7 Preservation of goods

### **Unit V**

#### **5. FORMATION AND CONSTITUTION OF BUSINESS ORGANISATION**

**15 Hours**

- 5.1 Agency
  - 5.1.1 Definition of agent
  - 5.1.2 How the agency relationship arises?
  - 5.1.3 Ratification
  - 5.1.4 Authority
  - 5.1.5 Liability
- 5.2 Partnership
  - 5.2.1 Types of partnerships
  - 5.2.2 Characteristics of partnerships
  - 5.2.3 Authority of parties under Partnership Act 1890

5.2.4 Liability for partnership debts

5.2.5 Dissolution

5.2.6 Limited Liability Partnership

## TOPICS FOR SELF STUDY

Sl. No	Topics	Weblinks
1	Insolvency and Bankruptcy Code, 2016	<a href="https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf">https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf</a>
2	Companies (Amendment) Bill, 2020	<a href="https://home.kpmg/in/en/home/insights/2020/10/first-notes-companies-amendment-act-decimalising-mca-2020.html">https://home.kpmg/in/en/home/insights/2020/10/first-notes-companies-amendment-act-decimalising-mca-2020.html</a>
3	Essential Commodities Amendment Bill Farmers' Produce Trade and Commerce (Promotion and Facilitation) Bill, 2020	<a href="https://www.prsindia.org/billtrack/essential-commodities-amendment-bill-2020">https://www.prsindia.org/billtrack/essential-commodities-amendment-bill-2020</a>
4	The Farmers (Empowerment and Protection) Agreement of Price Assurance and Farm Services Bill, 2020	<a href="https://www.prsindia.org/billtrack/farmers-empowerment-and-protection-agreement-price-assurance-and-farm-services-bill-2020">https://www.prsindia.org/billtrack/farmers-empowerment-and-protection-agreement-price-assurance-and-farm-services-bill-2020</a>

## TEXT BOOK

1. ACCA Study Material, F9, Kaplan Publishing

## REFERENCES

1. R.L. Gupta and V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005, Sultan Chand Sons, New Delhi
2. N. Vinayagam & B. Charumathi, Financial Accounting, Second revised edition-2008, S. Chand & Company Ltd, New Delhi

## WEBLINKS

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4.html>
2. <https://kaplanpublishing.co.uk/acca/applied-skills/corporate-and-business-law-england>
3. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
4. <https://taxguru.in/company-law/companies-amendment-act-2020-highlights-amendments.html>
5. <https://www.fresherslive.com/current-affairs/bills-acts-current-affairs>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Course Contents	Learning Outcomes	Bloom's Taxonomic
------------------	-----------------	-------------------	----------------------



			<b>Levels of Transaction</b>
<b>UNIT I INDIAN CONTRACTS ACT 1872</b>			
1.1	Essential elements of a Contract offer and Acceptance.	<ul style="list-style-type: none"> <li>Explain the essential elements of a contract offer and acceptance.</li> </ul>	<b>K1</b>
1.2	Void and Voidable agreements	<ul style="list-style-type: none"> <li>Compare void and voidable agreements.</li> </ul>	<b>K2</b>
1.3	Consideration, legality of object and Consideration	<ul style="list-style-type: none"> <li>Discuss the legality of object and consideration.</li> </ul>	<b>K2</b>
1.4	Quasi Contracts, Contingent Contracts	<ul style="list-style-type: none"> <li>Outline the concepts of Quasi Contracts, Contingent Contracts.</li> </ul>	<b>K2</b>
1.5	Performance of Contracts	<ul style="list-style-type: none"> <li>Recall performance of contracts.</li> </ul>	<b>K1</b>
1.6	Discharge of Contracts	<ul style="list-style-type: none"> <li>Discuss the circumstances for discharge of contracts.</li> </ul>	<b>K2</b>
1.7	Breach of Contract and Remedies for breach of Contract	<ul style="list-style-type: none"> <li>Define breach of contract</li> <li>Recognize the remedies for breach of contract.</li> </ul>	<b>K2</b>
<b>UNIT II SALE OF GOODS ACT, 1930</b>			
2.1	Sale of Goods Act- 1930	<ul style="list-style-type: none"> <li>Explain the essential elements of a contract of sale.</li> </ul>	<b>K2</b>
2.2	Transfer of Ownership	<ul style="list-style-type: none"> <li>Apply the provisions of the Sale of Goods Act with respect of delivery of goods.</li> </ul>	<b>K3</b>
2.3	Conditions and Warranties	<ul style="list-style-type: none"> <li>Examine the implied conditions and warranties in a contract of sale.</li> </ul>	<b>K4</b>
2.4	Rights of unpaid seller	<ul style="list-style-type: none"> <li>Identify the rights of unpaid seller.</li> </ul>	<b>K2</b>
2.5	Auction Sales	<ul style="list-style-type: none"> <li>Explain the concept of auction sale.</li> </ul>	<b>K2</b>
<b>UNIT III INTERNATIONAL BUSINESS TRANSACTIONS: FORMATION OF CONTRACT</b>			
3.1	United Nations Convention on Contracts for the International Sale of Goods 1980 (UNCCISG)	<ul style="list-style-type: none"> <li>Recognise the meaning of UNCCISG</li> </ul>	<b>K1</b>
3.1.1	Sphere of application	<ul style="list-style-type: none"> <li>Explain the sphere of application of UNCCISG.</li> </ul>	<b>K2</b>

3.1.2	General provisions	<ul style="list-style-type: none"> <li>Appraise the general provisions of the Convention on entering a contract.</li> </ul>	<b>K4</b>
3.1.3	International Chamber of Commerce Incoterms	<ul style="list-style-type: none"> <li>Explain the meaning and effect of the International Chamber of Commerce (ICC) Incoterms</li> </ul>	<b>K4</b>
3.1.4	Formation of contracts	<ul style="list-style-type: none"> <li>State the meaning for the term 'formation of contracts'.</li> </ul>	<b>K1</b>
3.1.5	Offer	<ul style="list-style-type: none"> <li>Explain the term 'offer' according to the rules laid out in the Convention.</li> </ul>	<b>K2</b>
3.1.6	End of offer	<ul style="list-style-type: none"> <li>Explain the ways an offer may be terminated.</li> </ul>	<b>K4</b>
3.1.7	Acceptance	<ul style="list-style-type: none"> <li>State the meaning of counter-offer.</li> <li>Point out the effectiveness of acceptance.</li> <li>Infer the effect of acceptance by an act.</li> </ul>	<b>K4</b>
3.1.8	Modification or termination of contract	<ul style="list-style-type: none"> <li>Tell the way by which a contract can be terminated or modified.</li> </ul>	<b>K1</b>
<b>UNIT IV INTERNATIONAL BUSINESS TRANSACTIONS: OBLIGATIONS</b>			
4.1	Obligation of the seller: Delivery	<ul style="list-style-type: none"> <li>Apply the rules relating to the obligation of the seller under UNCCISG with respect to delivery of goods and handing over documents.</li> </ul>	<b>K3</b>
4.2	Obligation of the seller: Conformity	<ul style="list-style-type: none"> <li>Analyse the rules relating to the obligation of the seller under UNCCISG with respect to Conformity of goods and third party claims</li> </ul>	<b>K4</b>
4.3	Remedies for the breach of contract by the seller	<ul style="list-style-type: none"> <li>Analyse the remedies available for breach of contract by seller</li> </ul>	<b>K4</b>
4.4	Obligation of the buyer: Payment	<ul style="list-style-type: none"> <li>Apply the rules relating to the obligation of the</li> </ul>	



5.2	Partnership 5.2.1 Types of partnerships 5.2.2 Characteristics of partnerships 5.2.3 Authority of parties under Partnership Act 1890 5.2.4 Liability for partnership debts 5.2.5 Dissolution 5.2.6 Limited Liability Partnership	<ul style="list-style-type: none"> <li>• Explain the different types of partnership.</li> <li>• Discuss the authority of partners in relation to partnership activity.</li> <li>• Outline the liability of the partners for partnership debts.</li> <li>• Summarise the ways in which partnership can be brought to an end.</li> </ul>	<b>K5</b>
-----	---	--	-----------

### MAPPING 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		L		H		H		H		M	
CO2	H		M	H		H		H		H			
CO3	M	H	H	M		H		H	M			L	M
CO4	M		H	M		H	L	H	M	H			M
CO5	H	M	H	H		H	L	H	M	H		L	M
CO6			H	H		H		H		H		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: III</b>	<b>CORE III FINANCIAL REPORTING-II</b>	<b>COURSE CODE: U20CI303</b>
<b>CREDITS: 4</b>		<b>TOTAL HOURS: 75</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Analyse the need for Accounting Standards on cash flows, EPS, leases, recognition of revenue and financial instruments.	K4	I
2.	Construct a statement of profit or loss & balance sheet of an entity	K6	I
3.	Prepare a consolidated statement of profit or loss and other comprehensive income statements	K6	III
4.	Evaluate the financial performance of an entity using the financial statements	K5	IV
5.	Prepare Consolidated group financial statements in order to calculate the group reserves on date of consolidation & Fair value adjustments on consolidation	K6	IV
6.	Estimate the financial performance using ratios and trend analysis	K5	V

### **UNIT I -- APPLICATION OF ACCOUNTING STANDARDS**

**12 Hours**

- 1.1 Cash Flows
- 1.2 Earnings per share
- 1.3 Revenue Accounting
- 1.4 Accounting for Leases
- 1.5 Financial Instruments

### **UNIT II-- PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS**

**18 Hours**

- 2.1 Preparation of statement of changes to equity
- 2.2 Cash flow statements for a single entity
- 2.3 Statement of profit or loss and balance sheet
- 2.4 Adjustments pertaining to the standards covered in Unit 1
- 2.5 Published Accounts

### **UNIT III --GROUP FINANCIAL STATEMENTS-I**

**15 Hours**

- 3.1 Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate
- 3.2 Computation of fair value of net assets

3.3 Goodwill and Non-Controlling Interest (NCI) on date of acquisition.

#### **UNIT IV-- GROUP FINANCIAL STATEMENTS-II**

**15 Hours**

- 3.1 Computation of group reserves on date of consolidation
- 3.2 Fair value adjustments on consolidation
- 3.3 Effects of intra-group trading on consolidation
- 3.4 Effect of disposal of parent's investment in subsidiary in parent's individual financial statements
- 3.5 Consolidated financial statements

#### **UNIT V--ANALYSIS OF FINANCIAL STATEMENTS**

**15 Hours**

- 5.1 Analyse the financial performance of an entity using the financial statements
- 5.2 Use of ratios in performance evaluation
- 5.3 Trend analysis
- 5.4 Comparison with competition or industry average

#### **TOPICS FOR SELF STUDY**

<b>Sl.No.</b>	<b>Topics</b>	<b>Weblinks</b>
1.	Big Data in Accounting	<a href="https://financesonline.com/accounting-trends/#big">https://financesonline.com/accounting-trends/#big</a>
2.	Automated Accounting Processes	<a href="https://financesonline.com/accountingtrends/#automated">https://financesonline.com/accountingtrends/#automated</a>
3.	Order to Cash Cycle through Automation	<a href="https://www.accaglobal.com/my/en/student/exam-supportresources/fundamentals-exams-study-resources/f7.html">https://www.accaglobal.com/my/en/student/exam-supportresources/fundamentals-exams-study-resources/f7.html</a>
4.	Replacement of old Ind AS 117 for Leases with Ind AS 116	<a href="http://www.mca.gov.in/Ministry/pdf/RuleIndAsEng_30032019.pdf">http://www.mca.gov.in/Ministry/pdf/RuleIndAsEng_30032019.pdf</a>

#### **TEXT BOOK**

- 1. ACCA Study Text, Financial Reporting (FR) Kaplan Publishing

#### **REFERENCES**

- 1. Financial Reporting, Becker Educational Development Corp., 2016
- 2. Financial Reporting, BPP Learning Media LTD, 2016
- 3. Financial Reporting and Analysis, Lawrence Revsine, Daniel W. Collins , W. Bruce Johnson, H. Fred Mittelstaedt, 5th Edition, Pearson Publications, 2015

#### **WEBLINKS**

- 1. <https://www.accaglobal.com/my/en/student/exam-supportresources/fundamentals-exams-study-resources/f7.html>
- 2. <https://www.gotitpass.com/acca-f7-financial-reporting>

**Theory 60%; Problems 40%**

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I APPLICATION OF ACCOUNTING STANDARDS</b>			
1.1	Cash Flows	<ul style="list-style-type: none"> <li>Illustrate a statement of cash flows to assess the performance and financial position of an entity.</li> </ul>	<b>K2</b>
1.2	Earnings per share	<ul style="list-style-type: none"> <li>Calculate EPS in accordance with Accounting standards</li> </ul>	<b>K4</b>
1.3	Revenue Accounting	<ul style="list-style-type: none"> <li>Apply the principles of Recognition of revenue.</li> </ul>	<b>K1</b>
1.4	Accounting for Leases	<ul style="list-style-type: none"> <li>Develop Account for leases under IFRS</li> </ul>	<b>K2</b>
1.5	Financial Instruments	<ul style="list-style-type: none"> <li>Relate the need for accounting standard on financial instruments.</li> <li>Apply the relevant accounting standards to issue and finance costs of equity, preference shares and Debt</li> </ul>	<b>K4</b>
<b>UNIT II PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS</b>			
2.1	Preparation of statement of changes to equity	<ul style="list-style-type: none"> <li>Explain the contents &amp; purpose of the statement of changes in equity</li> <li>Prepare Statement of Changes in Equity.</li> </ul>	<b>K6</b>
2.2	Cash flow statements for a single entity,	<ul style="list-style-type: none"> <li>Explain statement of cash flows.</li> <li>Prepare and assess the performance and financial position of an entity.</li> </ul>	<b>K6</b>

2.3	Statement of profit or loss and balance sheet	<ul style="list-style-type: none"> <li>Prepare a statement of profit or loss &amp; balance sheet of an entity.</li> </ul>	<b>K6</b>
2.4	Published Accounts	<ul style="list-style-type: none"> <li>Analyze the benefits of Published Accounts.</li> </ul>	<b>K4</b>
<b>UNIT III GROUP FINANCIAL STATEMENTS-I</b>			
3.1	Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate	<ul style="list-style-type: none"> <li>Prepare consolidated financial statements.</li> <li>Estimate the financial performance of an entity using financial statements.</li> </ul>	<b>K6</b>
3.2	Computation of fair value of net assets	<ul style="list-style-type: none"> <li>Estimate the price at which an orderly transaction to sell an asset or transfer a liability.</li> </ul>	<b>K5</b>
3.3	Goodwill and Non-Controlling Interest (NCI) on date of acquisition.	<ul style="list-style-type: none"> <li>Express the basis of Goodwill and Non-Controlling Interest.</li> </ul>	<b>K2</b>
<b>UNIT IV GROUP FINANCIAL STATEMENTS-II</b>			
4.1	Computation of group reserves on date of consolidation, Fair value adjustments on consolidation	<ul style="list-style-type: none"> <li>Calculate the price at which an orderly transaction to sell an asset or transfer a liability.</li> </ul>	<b>K4</b>
4.2	Effects of intra-group trading on consolidation, Effect of disposal of parent's investment in subsidiary in parent's individual financial statements.	<ul style="list-style-type: none"> <li>Estimate how a disposal is treated in the parent company financial statements and in the consolidated financial statements.</li> </ul>	<b>K5</b>
4.3	Consolidated financial statements	<ul style="list-style-type: none"> <li>Prepare Consolidated group financial statements.</li> </ul>	<b>K6</b>
<b>UNIT V ANALYSIS OF FINANCIAL STATEMENTS</b>			
5.1	Analysis of Financial Statements	<ul style="list-style-type: none"> <li>Analyse the financial statements of a company.</li> </ul>	<b>K4</b>
5.2	Performance evaluation	<ul style="list-style-type: none"> <li>Appraise the financial performance of an entity using the financial statements.</li> </ul>	<b>K5</b>
5.3	Trend Analysis	<ul style="list-style-type: none"> <li>Illustrate a problem using trend analysis.</li> </ul>	<b>K2</b>



5.4	Comparison with competition or industry average	<ul style="list-style-type: none"> <li>Compare the financial statements with competition or industry average.</li> </ul>	<b>K4</b>
-----	---	--	-----------

### MAPPING 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			H		H		H	H	H	
CO2	H		M	H	M	H	M	H	L	M	H	H	L
CO3		H	H	H	M	H		H	M		H	H	M
CO4			H	H	M	H		H		H	H		
CO5			H	H		H	M	H	L	H	H	H	L
CO6			H	H	M	H		H			H	H	

### 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>

<b>SEMESTER: III</b>	<b>CORE IV</b>	<b>COURSE CODE: U18CI304</b>
<b>CREDITS: 4</b>	<b>PERFORMANCE MANAGEMENT-I</b>	<b>TOTAL HOURS: 75</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Calculate target cost in manufacturing and service industry	K4	I
2.	Summarize the concepts of theory of Constraints under Throughput Accounting	K2	II
3.	Identify the limiting factors in a scarce resource situation and select an appropriate technique	K2	III
4.	Apply relevant costing principles in situations involving make or buy in, shut down, one-off contracts	K3	III
5.	Calculate prices and output levels for profit maximization using the demand-based approach to pricing	K4	IV
6.	Appraise the investment techniques, adjusting for risk and uncertainty	K5	V

### UNIT I-- ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES – I

**15 Hours**

- 1.1. Activity Based Costing
- 1.2. Use of appropriate cost drivers
- 1.3. Calculation of costs per driver and per unit
- 1.4. Comparing the ABC and traditional absorption costing
- 1.5. Target Costing
  - 1.5.1 Derive a target cost in manufacturing and service industry
  - 1.5.2. Suggest how a target cost gap can be reduced

### UNIT II-- ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES – II

**18 Hours**

- 2.1 Life Cycle Costing
- 2.2 Costs involved in different stages of life cycle
- 2.3 Benefits and application of life cycle costing
- 2.4 Throughput Accounting
  - 2.4.1 Theory of Constraints
  - 2.4.2 Calculation and interpretation of Throughput Accounting Ratio (TPAR)
- 2.5 Application in a multi-product entity and environmental accounting
- 2.6 Management of Environmental cost
- 2.7 Accounting for Environmental cost

### UNIT III -- DECISION MAKING TECHNIQUE

**15 Hours**

- 3.1 Understand and apply the concept of relevant costs
- 3.2 Determination of relevance with regard to a contextual decision
- 3.3 Opportunity cost

- 3.4 Cost – Volume – Profit (CVP) relationship
- 3.5 Calculate and interpret break-even point and margin safety
- 3.6 Estimation of target profit in single and multi-product scenario
- 3.7 Resource optimization in light of limiting factors
- 3.8 Single and Multiple factors
- 3.9 Make or Buy Decisions

**UNIT IV-- PRICING DECISION AND RISK ANALYSIS**

**15 Hours**

- 4.1 Factors affecting pricing of product or services
- 4.2 Price elasticity of demand
- 4.3 Demand equation
- 4.4 Calculate optimum selling price with MR=MC equation
- 4.5 Pricing strategies
  - 4.5.1 Skimming
  - 4.5.2 Penetration
  - 4.5.3 Differential
  - 4.5.4 Cost-plus pricing
- 4.6 Apply techniques of maximax, maximin and minimax regret
- 4.7 Use of expected value technique
- 4.8 Decision tree
- 4.9 Value of perfect and imperfect information

**UNIT V-- INVESTMENT APPRAISAL**

**12 Hours**

- 5.1 Investment appraisal techniques
- 5.2 Allowing for inflation and taxation in DCF
- 5.3 Adjusting for risk and uncertainty in investment appraisal
- 5.4 Specific investment decisions ( lease or buy, asset replacement, capital rationing)

**TOPICS FOR SELF STUDY**

Sl.No.	Topics	Weblinks
1.	Feedback Orientation	<a href="https://garfinkleexecutivecoaching.com/articles/provide-quality-employee-feedback/ten-ways-to-provide-quality-feedback">https://garfinkleexecutivecoaching.com/articles/provide-quality-employee-feedback/ten-ways-to-provide-quality-feedback</a>
2.	Feedback Culture	<a href="https://hbr.org/2013/12/building-a-feedback-rich-culture">https://hbr.org/2013/12/building-a-feedback-rich-culture</a>
3.	Coaching feedback	<a href="https://garfinkleexecutivecoaching.com/articles/provide-quality-employee-feedback/ten-ways-to-provide-quality-feedback">https://garfinkleexecutivecoaching.com/articles/provide-quality-employee-feedback/ten-ways-to-provide-quality-feedback</a>
4.	Agile Performance Management System	<a href="https://www.mckinsey.com/business-functions/organization/our-insights/performance-management-in-agile-organizations#">https://www.mckinsey.com/business-functions/organization/our-insights/performance-management-in-agile-organizations#</a>

--	--	--

## TEXT BOOK

1. ACCA Study Material Text, Performance Management (PM) KAPLAN Publishing

## REFERENCES

1. Robert D. Austin, Measuring and Managing Performance in Organisations, Addison-Wesley Professional, 4<sup>th</sup> Edition, 2013
2. A.S. Kohli & T. Deb, Performance Management, Oxford Higher Education, 2008

## WEBLINKS

1. <https://www.accaglobal.com/pk/en/student/exam-support-resources/fundamentals-exams-study-resources/f5.html>
2. <https://www.gotitpass.com/acca-f5-performance-management>

**Theory 50%; Problems 50%**

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I - ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES- I</b>			
1.1	Activity Based Costing	<ul style="list-style-type: none"> <li>Define Activity Based Costing.</li> </ul>	<b>K1</b>
1.2	Use of appropriate cost drivers	<ul style="list-style-type: none"> <li>Explain the use of appropriate cost drivers.</li> </ul>	<b>K2</b>
1.3	Calculation of costs per driver and per unit	<ul style="list-style-type: none"> <li>Calculate costs per driver and per unit.</li> </ul>	<b>K4</b>
1.4	Comparing the ABC and traditional absorption costing	<ul style="list-style-type: none"> <li>Compare and contrast ABC and traditional absorption costing.</li> </ul>	<b>K2</b>
1.5	Target Costing 1.5.1 Derive a target cost in manufacturing and service industry 1.5.2 Suggest how a target cost gap can be reduced	<ul style="list-style-type: none"> <li>Apply target cost in manufacturing and service industry.</li> </ul>	<b>K3</b>
<b>UNIT II - ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES- II</b>			
2.1	Life Cycle Costing	<ul style="list-style-type: none"> <li>Recall the meaning of life cycle costing.</li> </ul>	<b>K1</b>
2.2	Costs involved in different stages of life cycle	<ul style="list-style-type: none"> <li>Outline the costs involved in different stages of life cycle.</li> </ul>	<b>K2</b>
2.3	Benefits and application of life cycle costing	<ul style="list-style-type: none"> <li>Explain the benefits of life cycle costing.</li> </ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>Solve problems on life cycle costing.</li> </ul>	
2.4	Throughput Accounting 2.4.1 Theory of Constraints 2.4.2 Calculation and interpretation of Throughput Accounting Ratio(TPAR)	<ul style="list-style-type: none"> <li>Explain the theory of constraints.</li> <li>Illustrate problems on Throughput accounting.</li> </ul>	<b>K2</b>
2.5	Application in a multi-product entity and environmental accounting	<ul style="list-style-type: none"> <li>Illustrate problems on multi-product entity and environmental accounting.</li> </ul>	<b>K2</b>
2.6	Management of Environmental cost	<ul style="list-style-type: none"> <li>Discuss the management of environmental costing.</li> </ul>	<b>K2</b>
2.7	Accounting for Environmental cost	<ul style="list-style-type: none"> <li>Demonstrate problems on Environmental costing.</li> </ul>	<b>K2</b>
<b>UNIT III- DECISION MAKING TECHNIQUES</b>			
3.1	Understand and apply the concept of relevant costs	<ul style="list-style-type: none"> <li>Explain the concept of relevant cost.</li> </ul>	<b>K2</b>
3.2	Determination of relevance with regard to a contextual decision	<ul style="list-style-type: none"> <li>Explain the determination of relevance with regard to a contextual decision.</li> </ul>	<b>K2</b>
3.3	Opportunity cost	<ul style="list-style-type: none"> <li>Define opportunity cost</li> </ul>	<b>K1</b>
3.4	Cost – Volume – Profit (CVP) relationship	<ul style="list-style-type: none"> <li>Explain the concept of cost-volume-profit relationship.</li> </ul>	<b>K2</b>
3.5	Calculate and interpret break-even point and margin safety	<ul style="list-style-type: none"> <li>Calculate and interpret break-even point and margin of safety.</li> </ul>	<b>K3</b>
3.6	Estimation of target profit in single and multi-product scenario	<ul style="list-style-type: none"> <li>Describe the estimation of target profit in single and multi-product scenario.</li> </ul>	<b>K2</b>
3.7	Resource optimization in light of limiting factors	<ul style="list-style-type: none"> <li>Explain resource optimization in light of limiting factors.</li> </ul>	<b>K2</b>
3.8	Single and Multiple factors	<ul style="list-style-type: none"> <li>Recall the single and multiple factors.</li> </ul>	<b>K1</b>
3.9	Make or Buy Decisions	<ul style="list-style-type: none"> <li>Explain the make or buy decisions.</li> </ul>	<b>K2</b>
<b>UNIT IV- PRICING DECISION AND RISK ANALYSIS</b>			
4.1	Factors affecting pricing of product or services	<ul style="list-style-type: none"> <li>Explain the factors affecting pricing of product or services.</li> </ul>	<b>K2</b>
4.2	Price elasticity of demand	<ul style="list-style-type: none"> <li>Analyse the price elasticity of demand.</li> </ul>	<b>K4</b>
4.3	Demand equation	<ul style="list-style-type: none"> <li>Recall the demand equation.</li> </ul>	<b>K1</b>
4.4	Optimum selling price with MR=MC equation	<ul style="list-style-type: none"> <li>Solve problems on optimum selling price with MR=MC equation.</li> </ul>	<b>K3</b>

4.5	Pricing strategies 4.5.1 Skimming 4.5.2 Penetration 4.5.3 Differential 4.5.4 Cost-plus pricing	<ul style="list-style-type: none"> <li>Explain the pricing strategies.</li> </ul>	<b>K2</b>
4.6	Apply techniques of maximax, maximin and minimax regret	<ul style="list-style-type: none"> <li>Apply techniques of maximax, maximin and minimax regret.</li> </ul>	<b>K3</b>
4.7	Use of expected value technique	<ul style="list-style-type: none"> <li>Use expected values and sensitivity to decision making problems.</li> </ul>	<b>K3</b>
4.8	Decision tree	<ul style="list-style-type: none"> <li>Construct decision tree</li> </ul>	<b>K3</b>
4.9	Value of perfect and imperfect information	<ul style="list-style-type: none"> <li>Discuss the value of perfect and imperfect information.</li> </ul>	<b>K2</b>
<b>UNIT V – INVESTMENT APPRAISAL</b>			
5.1	Investment Appraisal Techniques	<ul style="list-style-type: none"> <li>Summarise the investment appraisal techniques.</li> </ul>	<b>K2</b>
5.2	Allowing for inflation and taxation in DCF	<ul style="list-style-type: none"> <li>Apply inflation and taxation in DCF.</li> </ul>	<b>K3</b>
5.3	Adjusting for risk and uncertainty in investment appraisal	<ul style="list-style-type: none"> <li>Appraise the investment techniques to adjust risk and uncertainty.</li> </ul>	<b>K5</b>
5.4	Specific investment decisions ( lease or buy, asset replacement, capital rationing)	<ul style="list-style-type: none"> <li>Analyze investment decisions (lease or buy, asset replacement, capital rationing).</li> </ul>	<b>K4</b>

### MAPPING 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	L	H	M	H		H	H	H	M
CO2	H		M	H		H		H		H	H	M	H
CO3		H		M		H	L			M		H	H
CO4	H	M	H	M	L	H		H		H	H	H	H
CO5	M	M	H	H		H		H		H	M	M	M
CO6	H	M	H	H		H	M	H		H	H	H	H

## **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: III</b>	<b>ALLIED V</b>	<b>COURSE CODE: U18CI3Y5</b>
<b>CREDITS: 4</b>	<b>TAXATION-INCOME TAX</b>	<b>TOTAL HOURS: 75</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Recognise the fundamental concepts relating to taxation	K1	I
2.	Discuss and infer the Residential status and taxable income based on the status of an individual	K2	I
3.	Calculate the Net Income from Salary for an individual	K4	II
4.	Estimate GAV, NAV and Income from House Property of an individual	K5	III
5.	Differentiate and compute the Income from Business and Profession.	K4	IV
6.	Calculate the Income from Capital Gain and Other Sources.	K4	V

### 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
  - 1.5.1 Government employee
  - 1.5.2 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 Fair 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 Basic terms
  - 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

##### **Income from Other Source**

- 5.7 Basic terms
  - 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

## TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Computation of Tax Liability	Based on the relevant Assessment Year
2.	Tax Planning	Based on the relevant Assessment Year
3.	Tax Compliances and Dispute Resolution	<a href="https://www.investindia.gov.in/taxation">https://www.investindia.gov.in/taxation</a>
4.	Common tax concerns of Expatriates	<a href="https://www.investindia.gov.in/taxation">https://www.investindia.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 Singhania, 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. Dinkar Pagare, Law and practice of income tax, Sultan Chand Sons, (Relevant Assessment Year)

## WEB LINKS

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

**Theory: 25%; Problems: 75%**

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I BASIC 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>K1</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 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>K1</b>
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> <li>Outline the Basic and additional conditions to identifying the residential status of individual.</li> <li>Apply the Basic conditions and additional conditions to identifying the residential status of individual.</li> </ul>	<b>K2</b>
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>	<b>K2</b>

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>	<b>K2</b>
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"> <li>Identify the incomes of ROR, RNOR and NR by applying the relevant provisions.</li> </ul>	<b>K2</b>
<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>	<b>K2</b>
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>	<b>K1</b>
2.3	Different forms of salary	<ul style="list-style-type: none"> <li>Recall the different forms of salary.</li> </ul>	<b>K1</b>
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>	<b>K4</b>
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>	<b>K4</b>
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> </ul>	<b>K4</b>

		<ul style="list-style-type: none"> <li>Recognise the provisions relating to Leave encashment.</li> <li>Calculate exempted and taxable Leave encashment for different classes of employees.</li> </ul>	
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>	<b>K4</b>
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>	<b>K1</b>
2.9	Allowances	<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>	<b>K3</b>
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>	<b>K3</b>
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>	<b>K4</b>
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>	<b>K3</b>
<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>	<b>K1</b>
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> </ul>	<b>K2</b>

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>	<b>K2</b>
3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"> <li>Estimate GAV.</li> </ul>	<b>K2</b>
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"> <li>Estimate NAV.</li> </ul>	<b>K5</b>
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"> <li>Outline the treatment of partly let out and partly self-occupied house.</li> </ul>	<b>K1</b>
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"> <li>Recognise the treatment for self-occupied house that is let out part of the year and self-occupied part of the year.</li> </ul>	<b>K1</b>
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>	<b>K2</b>
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>Illustrate pre-completion interest.</li> </ul>	<b>K2</b>
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> <li>Estimate IFHP.</li> </ul>	<b>K5</b>
<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>	<b>K1</b>
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>	<b>K2</b>
4.3	Various methods of accounting	<ul style="list-style-type: none"> <li>Explain the various methods of accounting</li> </ul>	<b>K2</b>
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> <li>Outline the losses incidental to business.</li> </ul>	<b>K2</b>
4.5	Various expenses, which are expressly allowed and	<ul style="list-style-type: none"> <li>Outline the various expenses, which are</li> </ul>	<b>K2</b>

	disallowed while calculating income from business	expressly allowed and disallowed while calculating income from business.	
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>	<b>K4</b>
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> <li>Calculate IFB by applying the various related provisions.</li> </ul>	<b>K4</b>
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>	<b>K3</b>
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> <li>Calculate IFP.</li> </ul>	<b>K4</b>
<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>	<b>K1</b>
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>	<b>K2</b>
5.3	Various assets which are not included in capital assets	<ul style="list-style-type: none"> <li>Outline the various assets which are not included in capital assets.</li> </ul>	<b>K2</b>
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>	<b>K2</b>
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>	<b>K3</b>
5.6	Calculation of IFCG	<ul style="list-style-type: none"> <li>Calculate IFCG.</li> </ul>	<b>K4</b>
5.7	Income from other sources 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>	<b>K1</b>
5.8	Residuary Head of Income	<ul style="list-style-type: none"> <li>Identify residuary head of income.</li> </ul>	<b>K1</b>
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>	<b>K2</b>



5.10	Various deductions u/s 57	<ul style="list-style-type: none"> <li>Outline the Various deductions u/s 57.</li> </ul>	<b>K1</b>
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> <li>Summarise the Various deductions that cannot be claimed as deductions.</li> </ul>	<b>K2</b>
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>	<b>K3</b>
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>	<b>K4</b>
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>	<b>K3</b>
5.15	Calculation of IFOS	<ul style="list-style-type: none"> <li>Calculate Income from Other Sources by applying the above provisions.</li> </ul>	<b>K4</b>

## MAPPING 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			H	L	H				H	M	
CO2	H	H	M	H		H		H		L		H	H	
CO3		H		M	M	H	M	H	M				M	
CO4	M		H	M	M	H	L	H	M			H	M	
CO5		M	H	H	M	H		H	M			H	M	
CO6	M		H	H	M	H		H	M	L		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

<b>SEMESTER: III</b>	<b>SBEC I INTRODUCTION TO COMPUTER-MS WORD</b>	<b>COURSE CODE: U18CIPS1</b>
<b>CREDITS: 2</b>		<b>TOTAL HOURS: 30</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Develop practical knowledge in basics of MS-Word.	K6	I
2.	Make use of the Basic functions like Opening, Saving and closing the files independently.	K3	I
3.	Utilise the tools like Spell Check, Word Count and Paragraph Formatting	K3	II
4.	Create and edit Tables.	K6	III
5	Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture.	K6	IV
6.	Create letters through mail merge and save the document.	K6	V

### **UNIT I-- BEGINNING TO USE MICROSOFT WORD**

**6 Hours**

- 1.1 Word Processing versus Desktop Publishing
- 1.2 Starting - Microsoft Word 2007
- 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**

- 4.1 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.

**TOPICS FOR SELF STUDY**

Sl. No.	Topics	Weblinks
1.	Transform Word Document to Web Pages	<a href="https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html">https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html</a>
2.	Real time translation	<a href="https://www.microsoft.com/enus/translator/education/">https://www.microsoft.com/enus/translator/education/</a>
3.	Inserting 3D models into reports	<a href="https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html">https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html</a>
4.	Intelligent suggestions in Editor Overview Pane	<a href="https://techcommunity.microsoft.com/t5/microsoft-365-blog/introducing-microsoft-editor-bring-out-your-best-writer-whenever/ba-p/1247931">https://techcommunity.microsoft.com/t5/microsoft-365-blog/introducing-microsoft-editor-bring-out-your-best-writer-whenever/ba-p/1247931</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

**WEBLINKS**

1. <https://docs.microsoft.com/en-us/office/dev/add-ins/word/word-add-ins-programming-overview>
2. <https://www.microsoft.com/en-in/microsoft-365/free-office-online-for-the-web>

**Practical Examination Only**

**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Highest Level of Transaction</b>
<b>Unit I – Beginning to use Microsoft Word</b>			
1.1	Word Processing versus Desktop Publishing	<ul style="list-style-type: none"> <li>Apply shortcut keys to perform tasks in MS Word.</li> </ul>	<b>K3</b>
1.2	Starting – Microsoft Word 2007	<ul style="list-style-type: none"> <li>Select MS word from MS Office.</li> </ul>	<b>K1</b>
1.3-1.5	Opening a New Document, Saving a Document, Getting help with Ms Word	<ul style="list-style-type: none"> <li>Create a new document.</li> <li>Find the information you need from Help menu.</li> </ul>	<b>K6</b>
1.6-1.6.2	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 option for Copying and pasting the documents.</li> </ul>	<b>K3</b>
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>Make use of options to Increase and decrease font size.</li> <li>Apply font formatting and formatting tools, clearing font formatting.</li> </ul>	<b>K3</b>
1.6.5	Text Alignment Copying and Moving Texts and Objects, The Clipboard, Paste	<ul style="list-style-type: none"> <li>Apply Copying and pasting.</li> </ul>	<b>K3</b>
<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 spelling and Grammar Mistake and to replace them with correct word in the document.</li> </ul>	<b>K2</b>
2.2	Word Count, Track Changes, Accepting and Rejecting Changes, Page View, Zoom	<ul style="list-style-type: none"> <li>Summarize the number of words in a sentence or in the whole document</li> </ul>	<b>K2</b>
2.3	Paragraph Formatting, Changing Paragraph	<ul style="list-style-type: none"> <li>Summarize the paragraph formatting.</li> </ul>	<b>K2</b>

	Alignment, Indenting Paragraphs	<ul style="list-style-type: none"> <li>• Demonstrate the paragraph spacing and to indent paragraphs.</li> </ul>	
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>• Add bullets to existing paragraphs.</li> <li>• Apply shading to paragraphs and apply borders to paragraphs.</li> </ul>	<b>K3</b>
<b>Unit III – Creating Tables</b>			
3.1	Creating Tables	<ul style="list-style-type: none"> <li>• Modify created tables.</li> </ul>	<b>K6</b>
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>• Add data to a table.</li> <li>• Insert and convert table into text.</li> </ul>	<b>K3</b>
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,	<ul style="list-style-type: none"> <li>• Revise columns and rows by adding and deleting columns and rows.</li> </ul>	<b>K5</b>
3.3	Borders and Shading, Bulleted and Numbered Lists, Creating Outlines	<ul style="list-style-type: none"> <li>• Summarize custom borders.</li> <li>• Choose a table style.</li> <li>• Modify borders.</li> </ul>	<b>K6</b>
<b>Unit IV – Page Formatting</b>			
4	Page Formatting	<ul style="list-style-type: none"> <li>• Outline Page Formatting.</li> </ul>	<b>K2</b>
4.1	Apply a Page Border and Color	<ul style="list-style-type: none"> <li>• Apply the page border and color.</li> <li>• Change the page border and color.</li> </ul>	<b>K3</b>
4.2	Changing the Orientation, Size of the Page, or Size of Columns	<ul style="list-style-type: none"> <li>• Apply the page orientation, size of the page, size of the columns.</li> <li>• Label the various page setup of the document.</li> </ul>	<b>K3</b>
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>• Choose the text to insert in 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>Apply advanced tools IN MS Word.</li> </ul>	<b>K3</b>
5.1	References and Citations, Macros, Compare and Merge Documents	<ul style="list-style-type: none"> <li>Merge a document with different file formats.</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>Use the function to Protect documents in MS Word.</li> </ul>	<b>K3</b>
5.3	Mailing Lists, Creating a List for Mail Merge, Mail Merge	<ul style="list-style-type: none"> <li>Understand the process of Mail merge.</li> <li>Prepare letters using the features of Mail Merge.</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	H		H	H		H		M			
CO2	H	H	M	H	H	H	M	H		M		M	
CO3		H		M	H	H	M	M					
CO4	M		H	M	H	H	M	H		M		M	
CO5		M	H	H	H	H	M	H				M	
CO6	H		H	H	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>Record Note Maintenance</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

<b>SEMESTER: III</b>	<b>NMEC I</b>	<b>COURSE CODE: U18CI3E1</b>
<b>CREDITS: 2</b>	<b>PRINCIPLES OF COMMERCE</b>	<b>TOTAL HOURS: 30</b>

## COURSE OUTCOMES

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

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

### UNIT I-- INTRODUCTION TO COMMERCE

**6 Hours**

- 1.1 Economic activities
- 1.2 Concept of Business
- 1.3 Characteristics of business
- 1.4 Objectives of business.
- 1.5 Classification of business activities: Industry and Commerce.
- 1.6 Industry
  - 1.6.1 Types
  - 1.6.2 Primary and Secondary
- 1.7 Commerce
  - 1.7.1 Trade and Aids to trade
  - 1.7.2 Types

### UNIT II-- FORMS OF ORGANISATION

**6 Hours**

- 2.1 Sole proprietorship
- 2.2 Partnership firm
- 2.3 Joint stock company-
  - 2.3.1 Features
  - 2.3.2 Merits and demerits
- 2.4 Formation of company
- 2.5 Memorandum of Association
- 2.6 Articles of Association
- 2.7 Prospectus
- 2.8 Public enterprises



2.9 Co-operative societies

### **UNIT III -- TRANSPORTATION AND WAREHOUSES**

**6 Hours**

- 3.1 Transport-Functions
- 3.2 Modes of transport- Road, Railway, Water, Airway
- 3.3 Advantages and disadvantages of Transportation
- 3.4 Warehouse
  - 3.4.1 Types
  - 3.4.2 Functions

### **UNIT IV-- BANKING AND INSURANCE**

**6 Hours**

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

### **UNIT V-- MARKETING AND ADVERTISING**

**6 Hours**

- 5.1 Marketing-
  - 5.1.1 Definition
  - 5.1.2 Functions.
- 5.2 Marketing Mix
- 5.3 Market segmentation
- 5.4 Advertising- Types
- 5.5 Advertising media
  - 5.5.1 Kinds of media
  - 5.5.2 Advantages and disadvantages

### **TOPICS FOR SELF STUDY**

Sl.No.	Topics	Weblinks
1.	Shoppable Posts	<a href="https://www.forbes.com/sites/forbesagencycouncil/2019/10/03/top-marketing-trends-for-2020/?sh=7fb8275913d5">https://www.forbes.com/sites/forbesagencycouncil/2019/10/03/top-marketing-trends-for-2020/?sh=7fb8275913d5</a>
2.	Virtual and Augmented Reality	<a href="https://www.forbes.com/sites/forbesagencycouncil/2019/10/03/top-marketing-trends-for-2020/?sh=7fb8275913d5">https://www.forbes.com/sites/forbesagencycouncil/2019/10/03/top-marketing-trends-for-2020/?sh=7fb8275913d5</a>
3.	Personalised Marketing	<a href="https://emarsys.com/learn/blog/what-is-personalized-marketing/">https://emarsys.com/learn/blog/what-is-personalized-marketing/</a>
4.	Civil Media	<a href="https://trendwatching.com/quarterly/2019-11/5-trends-2020/#civil-media">https://trendwatching.com/quarterly/2019-11/5-trends-2020/#civil-media</a>

### **TEXTBOOK**

1. Y.K. Bhushan, Fundamentals of Business Organisation, 20<sup>th</sup> Revised Edition, Sultan Chand, 2016

## REFERENCES

1. R.S.N. Pillai and Bhagavathi, Modern Marketing Principles and Practices, 4<sup>th</sup> Revised Edition, S. Chand & Chand Ltd, 2010
2. Sanjay Gupta, Business Organisation and Management, Latest edition, SBPD Publications, 2015.
3. C.B. Gupta, Business Organisation and Management, 2011, Mayur Paperback

## WEB LINKS

1. <https://www.smartinsights.com/marketing-planning/marketing-models/how-to-use-the-7ps-marketing-mix/>
2. <https://www.thebalance.com/what-is-banking-3305812>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Course Contents	Learning Outcomes	Bloom's Taxonomic Level of Transaction
<b>UNIT 1 INTRODUCTION TO COMMERCE</b>			
1.1 to 1.4	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>	<b>K1</b>
1.5	Classification of business activities: Industry and Commerce	<ul style="list-style-type: none"> <li>• Classify the types of industries.</li> </ul>	<b>K2</b>
1.6 & 1.7	1.6 Industry 1.6.1 Types 1.6.2 Primary and Secondary 1.7 Commerce 1.7.1 Trade and Aids to trade 1.7.2 Types	<ul style="list-style-type: none"> <li>• Summarize the various aids to trade.</li> <li>• Discuss the different types of Industry.</li> </ul>	<b>K2</b>
<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> </ul>	<b>K2</b>
2.2	Partnership firm	<ul style="list-style-type: none"> <li>• Show the types of partners in a Partnership firm.</li> </ul>	<b>K2</b>
2.3 & 2.4	Joint stock company 2.3.1 Features 2.3.2 Merits and demerits	<ul style="list-style-type: none"> <li>• Define the term company.</li> <li>• Explain the different types of company.</li> </ul>	<b>K2</b>

	2.4 Formation of company	<ul style="list-style-type: none"> <li>Summarise the procedure in the formation of a company</li> </ul>	
2.5 to 2.9	2.5 Memorandum of Association 2.6 Articles of Association 2.7 Prospectus 2.8 Public enterprises 2.9 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>Examine the contents of AOA and MOA.</li> <li>Distinguish between MoA and AoA.</li> </ul>	<b>K4</b>
<b>UNIT III TRANSPORTATION AND WAREHOUSES</b>			
3.1 & 3.2	Transport-Functions Modes of transport- Road, Railway, Water, Airway	<ul style="list-style-type: none"> <li>Explain the functions of transport.</li> <li>Evaluate the various modes of transport.</li> </ul>	<b>K5</b>
3.3	Advantages and disadvantages of Transportation	<ul style="list-style-type: none"> <li>Estimate the advantages and disadvantages of transportation.</li> </ul>	<b>K5</b>
3.4	Warehouse 3.4.1 Types 3.4.2 Functions	<ul style="list-style-type: none"> <li>Classify the types of warehouse.</li> <li>Discuss the functions of warehouse.</li> </ul>	<b>K2</b>
<b>UNIT IV BANKING AND INSURANCE</b>			
4.1	Banking- Functions of Banks	<ul style="list-style-type: none"> <li>Define the term banking.</li> <li>Examine the functions of Banks.</li> </ul>	<b>K4</b>
4.2 to 4.5	Types of Bank Accounts Insurance- Principles of insurance Types of insurance Advantages of insurance	<ul style="list-style-type: none"> <li>Recall the term insurance</li> <li>Explain the types of insurance.</li> <li>Determine the advantages of insurance.</li> </ul>	<b>K5</b>
<b>UNIT V MARKETING AND ADVERTISING</b>			
5.1	Marketing- Definition- Functions	<ul style="list-style-type: none"> <li>Define Marketing.</li> <li>Outline the functions of Marketing.</li> </ul>	<b>K2</b>
5.2 & 5.3	Marketing Mix Market segmentation	<ul style="list-style-type: none"> <li>Describe the 7 Ps of Marketing Mix.</li> <li>Classify the markets based on Market Segmentation.</li> </ul>	<b>K2</b>
5.4 & 5.5	Advertising-Types Advertising media 5.5.1 Kinds of media 5.5.2 Advantages and disadvantages	<ul style="list-style-type: none"> <li>Define Advertising.</li> <li>Explain the different types of advertising.</li> </ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>Compare the different kinds of advertising media.</li> </ul>	
--	--	---	--

### MAPPING 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	M	M	H			H		H		L			
CO2	M		M	H		H		H	M	M		L	M
CO3		M		M		H	M		H	M			H
CO4	M	M	H	M		H		H	H			L	H
CO5	M		H	H		H	L	H	M	L		M	M
CO6	M		H	H		H		H	H	L			H

### 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>

<b>SEMESTER: IV</b>	<b>CORE V</b>	<b>COURSE CODE: U18CI405</b>
<b>CREDITS: 5</b>	<b>FINANCIAL MANAGEMENT-I</b>	<b>TOTAL HOURS: 75</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe a variety of financial objectives of a business organisation	K2	I
2.	Summarise the role and impact of fiscal and monetary policies on business	K2	II
3.	Assess the nature and role of financial markets	K5	II
4.	Appraise the nature of working capital and its elements and calculate Cash Operating Cycle, inventory levels and EOQ	K5	III
5	Analyse relevant techniques in managing inventory technique and credit policy.	K4	IV
6.	Evaluate the relevant cash flows for investment projects	K5	V

### UNIT I --ROLE & PURPOSE OF FINANCE FUNCTION

**12 Hours**

- 1.1. Financial objective of a business organisation
- 1.2. Shareholder value maximisation v/s profit maximisation
- 1.3. Growth in earning per share, total shareholder return
- 1.4. Possible conflict between stakeholder objectives and balancing them
- 1.5. Linkage of financial objective with corporate strategy
- 1.6. Financial & other objectives of a not-for-profit organisation

### UNIT II-FINANCIAL MANAGEMENT ENVIRONMENT

**15 Hours**

- 2.1. Macroeconomic environment of the business
- 2.2. Role & impact of fiscal & monetary policies
- 2.3. Interest rate & exchange rate policies
- 2.4. Competition policies
- 2.5. Nature & role of financial markets such as capital market
- 2.6. Money market
- 2.7. Currency market
- 2.8. Products in capital markets & money markets such as derivatives

### UNIT III- WORKING CAPITAL MANAGEMENT-I

**18 Hours**

- 3.1. Elements and composition of working capital
- 3.2. Objective of working capital management through balancing of profitability v/s liquidity
- 3.3. Cash operating cycle

- 3.4. Factors influencing it and computation thereof
- 3.5. Management of inventory through EOQ
- 3.6. Inventory levels
- 3.7. Availing bulk discounts

**UNIT IV- WORKING CAPITAL MANAGEMENT-II**

**15 Hours**

- 4.1. Early payment discounts and Just-In-Time (JIT) techniques
- 4.2. Management of receivables through credit policy
- 4.3. Early settlement discounts
- 4.4. Extending credit period
- 4.5. Factoring & invoice discounting
- 4.6. Managing accounts payables through bulk discounts
- 4.7. Early payment discounts
- 4.8. Managing cash using Baumol’s model and Millar-Orr model
- 4.9. Working capital financing strategies

**UNIT V- INVESTMENT APPRAISAL**

**15 Hours**

- 5.1. Types of investment projects such as mutually exclusive projects & independent projects Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal
- 5.2. Payback period & discounted payback
- 5.3. Return on Capital Employed (ROCE)
- 5.4. Net Present Value (NPV) and Internal rate of Return (IRR)
- 5.5. Relative merits & demerits of these methods
- 5.6. Project risk assessment through sensitivity analysis
- 5.7. Lease v/s buy decision
- 5.8. Replacement cycle decision
- 5.9. Single period capital rationing
- 5.10. Risk adjusted discount rates

**TOPICS FOR SELF STUDY**

Sl. No.	Topics	Weblinks
1.	Financial Analytics	<a href="https://ecapitaladvisors.com/blog/what-is-financial-analytics">https://ecapitaladvisors.com/blog/what-is-financial-analytics</a>
2.	Creating value through Working Capital	<a href="https://www.pwc.com/gx/en/services/deals/business-recovery-restructuring/working-capital-opportunity.html">https://www.pwc.com/gx/en/services/deals/business-recovery-restructuring/working-capital-opportunity.html</a>
3.	Financial Management Software	<a href="https://www.capterra.com/financial-management-software/">https://www.capterra.com/financial-management-software/</a>

4.	Financial management for Application Portfolio Management (APM)	<a href="https://docs.servicenow.com/bundle/paris-it-business-management/page/product/itfinance/concept/financial-management-apm.html">https://docs.servicenow.com/bundle/paris-it-business-management/page/product/itfinance/concept/financial-management-apm.html</a>
----	---	---

### TEXT BOOK

1. ACCA Study Material, F9, Kaplan Publishing

### REFERENCES

1. M.Y. Khan & P.K. Jain, Financial Management - Text Problems and Cases, 8th Edition, McGraw Hill India, 2018
2. Van Hor ne and Wachawicz Jr., Fundamentals of Financial Management, Pearson Edition, 13<sup>th</sup> edition, 2009.
3. Prasanna Chandra, Financial Management: Theory and Practice, 10<sup>th</sup> Edition, McGraw-Hill Education, 2019,ISBN 9353166535, 9789353166533

### WEB LINKS

1. <https://efinancemanagement.com/investment-decisions/investment-appraisal-techniques>
2. <https://www.yourarticlelibrary.com/financial-management/working-capital/4-main-components-of-working-capital-explained/44117>

**Theory 35%; Problems 65%**

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I ROLE AND PURPOSE OF FINANCE FUNCTION</b>			
1.1	Financial Objective of a business organisation	<ul style="list-style-type: none"> <li>Recall the financial objective of a business.</li> <li>Explain the relationship between and Financial and Management Accounting.</li> </ul>	<b>K2</b>
1.2	Shareholder value maximisation Vs profit maximisation	<ul style="list-style-type: none"> <li>Compare maximising and satisficing with examples.</li> </ul>	<b>K2</b>
1.3	Growth in earning per share, total shareholder return	<ul style="list-style-type: none"> <li>Recognise the importance of EPS in a corporate body.</li> </ul>	<b>K1</b>
1.4	Possible conflict between stakeholder objective and balancing them	<ul style="list-style-type: none"> <li>Summarise the different types of stakeholders.</li> </ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>Discuss the possible conflicts between stakeholder objectives.</li> </ul>	
1.5	Linkage of financial objective with corporate objective	<ul style="list-style-type: none"> <li>Relate the ways of measuring achievement of corporate objectives.</li> </ul>	<b>K2</b>
1.6	Financial & other objective of a not-for-profit organisation	<ul style="list-style-type: none"> <li>Define Value for Money.</li> <li>Identify the 3Es in VFM.</li> <li>Discuss the usage of 3Es as a performance measure.</li> </ul>	<b>K2</b>
<b>UNIT II FINANCIAL MANAGEMENT ENVIRONMENT</b>			
2.1	Macroeconomic environment of the business	<ul style="list-style-type: none"> <li>Explain the objectives of Macroeconomic policy.</li> </ul>	<b>K1</b>
2.2	Role and impact of fiscal and monetary policies	<ul style="list-style-type: none"> <li>Define monetary and fiscal policies.</li> <li>Analyse the impact of monetary policy on business decision making.</li> <li>Identify the problems in fiscal policy.</li> </ul>	<b>K4</b>
2.3	Interest rate and exchange rate policies	<ul style="list-style-type: none"> <li>Outline the policies relating to Interest and exchange rates.</li> </ul>	<b>K2</b>
2.4	Competition policies	<ul style="list-style-type: none"> <li>Recognise the meaning of Green Policies.</li> <li>Describe the role of the Government in regulating business.</li> </ul>	<b>K2</b>
2.5	Nature & role of financial markets such as capital market	<ul style="list-style-type: none"> <li>Outline the role of financial markets in the economy.</li> </ul>	<b>K1</b>
2.6	Money market	<ul style="list-style-type: none"> <li>Classify the financial markets.</li> <li>Identify the nature and role of money markets, both nationally and internationally.</li> <li>Appraise the main functions of a stock market.</li> </ul>	<b>K5</b>
2.7	Currency Market	<ul style="list-style-type: none"> <li>Define Currency Market.</li> </ul>	<b>K1</b>



2.8	Products in capital markets & money markets such as derivatives	<ul style="list-style-type: none"> <li>List the various money market instruments.</li> <li>Describe the role of money markets in providing short term liquidity to industry and public sector.</li> </ul>	<b>K2</b>
<b>UNIT III WORKING CAPITAL MANAGEMENT I</b>			
3.1	Elements and composition of working capital	<ul style="list-style-type: none"> <li>Define working capital and identify its elements.</li> </ul>	<b>K2</b>
3.2	Objective of working capital management through balancing of profitability v/s liquidity	<ul style="list-style-type: none"> <li>Explain the objectives of WCM in terms of liquidity and profitability.</li> </ul>	<b>K2</b>
3.3	Cash Operating Cycle	<ul style="list-style-type: none"> <li>Calculate the length of Cash Operating Cycle, Current Ratio and Quick Ratio from the supplied data.</li> </ul>	<b>K4</b>
3.4	Factors influencing it and computation thereof	<ul style="list-style-type: none"> <li>Describe the principles and components of Cash Operating Cycle including the impact of account payable and receivable.</li> </ul>	<b>K2</b>
3.5	Management of inventory through EOQ	<ul style="list-style-type: none"> <li>Calculate the inventory turnover ratio and inventory holding period.</li> <li>Estimate the relevance of Inventory turnover ratio and inventory holding period.</li> <li>Calculate EOQ.</li> </ul>	<b>K5</b>
3.6	Inventory levels	<ul style="list-style-type: none"> <li>Calculate the average collection and payable period for receivables and payables respectively.</li> </ul>	<b>K4</b>
<b>UNIT IV WORKING CAPITAL MANAGEMENT II</b>			
4.1	Early payment discounts and Just-In-Time (JIT) techniques	<ul style="list-style-type: none"> <li>Outline the concept of JIT.</li> <li>Explain the advantages and disadvantages of JIT.</li> <li>Demonstrate the main inventory management system JIT.</li> </ul>	<b>K2</b>

4.2	Management of receivables through credit policy	<ul style="list-style-type: none"> <li>Identify the key aspects of Credit policy.</li> <li>Summarise the techniques for chasing overdue debts.</li> </ul>	<b>K2</b>
4.3	Early settlement discounts	<ul style="list-style-type: none"> <li>Calculate the financial implications of offering discounts for early settlement.</li> </ul>	<b>K4</b>
4.4	Extending credit period	<ul style="list-style-type: none"> <li>Outline the basis for availing extension of credit period.</li> </ul>	<b>K1</b>
4.5	Factoring & Invoice discounting	<ul style="list-style-type: none"> <li>Define Factoring &amp; Invoice discounting.</li> <li>Explain the features of Factoring.</li> <li>Explain the features of invoice discounting.</li> <li>Discuss the merits and demerits of Factoring &amp; Invoice discounting.</li> </ul>	<b>K2</b>
4.6	Managing accounts payable through bulk discounts	<ul style="list-style-type: none"> <li>Discuss the suitable techniques for managing accounts payable.</li> </ul>	<b>K2</b>
4.7	Early payment discounts	<ul style="list-style-type: none"> <li>Describe the concept of early payment discounts.</li> </ul>	<b>K2</b>
4.8	Managing cash using Baumol's model & Miller-Orr model	<ul style="list-style-type: none"> <li>Define cash budget.</li> <li>Explain the reasons for a business to hold cash.</li> <li>Explain the uses of cash budget and cash flow forecasts.</li> <li>Calculate the cash flow forecast to determine future cash flows and cash balances</li> <li>Calculate optimum cash management strategy using Baumol's cash management model.</li> <li>Calculate optimum cash management strategy using Miller-Orr model.</li> </ul>	<b>K4</b>
4.9	Working capital financing strategies	<ul style="list-style-type: none"> <li>Explain the main strategies available for the</li> </ul>	

		<p>funding of working capital.</p> <ul style="list-style-type: none"> <li>Analyse the role of permanent and fluctuating current assets.</li> </ul>	<b>K4</b>
<b>UNIT V INVESTMENT APPRAISAL</b>			
5.1	Types of investment projects—Mutually exclusive projects & independent projects	<ul style="list-style-type: none"> <li>Outline the meaning of mutually exclusive projects and Independent projects.</li> </ul>	<b>K1</b>
5.2	Use of DCF and non-DCF tools for investment appraisal	<ul style="list-style-type: none"> <li>Discuss the superiority of DCF tools over non-DCF tools.</li> </ul>	<b>K2</b>
5.3	Payback period and discounted payback	<ul style="list-style-type: none"> <li>Calculate the Payback period and discounted payback period</li> </ul>	<b>K3</b>
5.4	Return on Capital Employed	<ul style="list-style-type: none"> <li>Calculate Return on Capital employed.</li> <li>Appraise the usefulness of an investment using Return on Capital employed.</li> </ul>	<b>K5</b>
5.5	Net Present Value & Internal Rate of Return	<ul style="list-style-type: none"> <li>Calculate the Net Present Value &amp; Internal Rate of Return.</li> </ul>	<b>K4</b>
5.6	Relative merits and demerits of these methods	<ul style="list-style-type: none"> <li>Describe the merits and demerits of the above methods.</li> </ul>	<b>K2</b>
5.7	Project risk assessment through Sensitivity Analysis	<ul style="list-style-type: none"> <li>Describe the difference between risk and uncertainty.</li> <li>Apply sensitivity analysis to investment projects.</li> <li>Discuss the usefulness of sensitivity analysis in assisting investment decisions.</li> </ul>	<b>K3</b>
5.8	Lease Vs Buy decision	<ul style="list-style-type: none"> <li>Evaluate leasing and borrowing to buy using the before and after-tax costs of debt.</li> </ul>	<b>K5</b>

5.9	Replacement cycle decision	<ul style="list-style-type: none"> <li>Appraise asset replacement decisions using equivalent annual cost and equivalent annual benefit.</li> </ul>	<b>K5</b>
5.10	Single period capital rationing	<ul style="list-style-type: none"> <li>Calculate Profitability Indices for divisible investment projects.</li> <li>Calculate the NPV of the combinations of non-divisible investment projects.</li> <li>Assess investment decision under single period capital rationing.</li> </ul>	<b>K5</b>
5.11	Risk adjusted discount rates	<ul style="list-style-type: none"> <li>Discuss the concept of risk adjusted discount rates.</li> <li>Apply the risk adjusted discount rates as a technique of adjusting risk and uncertainty in investment appraisal.</li> </ul>	<b>K3</b>

### MAPPING 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	M	M			M		M		H	L	H	M
CO2	H		M	M						M		M	M
CO3		H			L	M	M	L				M	L
CO4	M	H	M	M		H	M	H	M	H	L	H	M
CO5	M	H	M	M	L	H	M	H	M	H		H	M
CO6	M	M	M	M	M	H	M	H	M	H		H	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>

<b>SEMESTER: IV</b>	<b>ELECTIVE I BUSINESS STATISTICS</b>	<b>COURSE CODE: U18CI4:1</b>
<b>CREDITS: 3</b>		<b>TOTAL HOURS: 60</b>

## COURSE OUTCOMES

On completion 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.	Describe the key terminologies, concepts, tools and techniques used in business statistical analysis	K2	I
2.	Calculate the various descriptive measures of central tendency	K4	II
3.	Relate the measures of dispersion to interpret the disparity of data	K4	III
4.	Analyse the relationship between two variables using the techniques of correlation and regression	K4	IV
5	Appraise the changes in a variable using Index numbers.	K5	V
6.	Measure the variations in a data set using Time series	K4	V

### UNIT I INTRODUCTION TO THE STUDY OF STATISTICS

**10 Hours**

- 1.1. Statistics
  - 1.1.1. Meaning
  - 1.1.2. Definition
  - 1.1.3. Functions
  - 1.1.4. Scope
  - 1.1.5. Merits and Demerits
- 1.2. Sampling
  - 1.2.1. Meaning
  - 1.2.2. Definition
  - 1.2.3. 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

### UNIT II MEASURES OF CENTRAL TENDENCY

**15 Hours**

- 2.1. Mathematical averages
  - 2.1.1. Arithmetic Mean
    - 2.1.1.1. Direct method
    - 2.1.1.2. Short-cut method
    - 2.1.1.3. Step Deviation method
  - 2.1.2. Geometric Mean
  - 2.1.3. Harmonic Mean
  - 2.1.4. Corrected Mean

- 2.1.5. Combined Mean
- 2.2. Positional averages
  - 2.2.1. Median
  - 2.2.2. Quartiles
  - 2.2.3. Deciles
  - 2.2.4. Percentiles
- 2.3. Mode

**UNIT III MEASURES OF DISPERSION**

**15 Hours**

- 3.1. Range
- 3.2. Quartile Deviation
- 3.3. Mean Deviation
- 3.4. Standard Deviation
  - 3.4.1. Actual Mean method
  - 3.4.2. Assumed Mean Method
  - 3.4.3. Combined Standard Deviation
  - 3.4.4. Corrected Standard Deviation
- 3.5. Coefficient of variation
- 3.6. Comparison of Measures of dispersion
- 3.7. Lorenz Curve

**UNIT IV CORRELATION AND REGRESSION**

**10 Hours**

- 4.1. Correlation
  - 4.1.1. Definition
  - 4.1.2. Karl Pearson's Correlation
  - 4.1.3. Spearman Rank Correlation
  - 4.1.4. Concurrent Deviation
- 4.2. Regression
  - 4.2.1. Definition
  - 4.2.2. Regression Equation
  - 4.2.3. Linear Regression
  - 4.2.4. Difference between Regression and Correlation

**UNIT V ANALYSIS OF TIME SERIES AND INDEX NUMBERS**

**10 Hours**

- 5.1. Elements of Time Series
  - 5.1.1. Secular Trend
    - 5.1.1.1. Graphic Method
    - 5.1.1.2. Method of Semi-Averages
    - 5.1.1.3. Method of Moving Averages
    - 5.1.1.4. Method of Least Squares
  - 5.1.2. Seasonal Fluctuations
    - 5.1.2.1. Method of Simple Averages
    - 5.1.2.2. Method of Moving Averages
    - 5.1.2.3. Ratio to trend Method
    - 5.1.2.4. Method of link Relatives
  - 5.1.3. Cyclical Fluctuation
  - 5.1.4. Random Fluctuation

- 5.2. **Index Numbers**
- 5.2.1 Definition
  - 5.2.2. Simple Index number
  - 5.2.3. Weighted Index Number
    - 5.2.3.1 Laspeyre's formula
    - 5.2.3.2 Paache's formula
    - 5.2.3.3 Fisher's formula
    - 5.2.3.4 Marshal Edge-worth
    - 5.2.3.5 Bowley's formula
    - 5.2.3.6 Kelly's formula
  - 5.2.4. Mathematical tests of consistency
    - 5.2.4.1 Time reversal test
    - 5.2.4.2 Factor reversal test
  - 5.2.5. Fixed Index Number
  - 5.2.6. Chain Index Number
  - 5.2.7. Cost of Living Index

## TOPICS FOR SELF STUDY

Sl. No.	Topics	Weblinks
1.	Statistical Modelling	<a href="https://www.northeastern.edu/graduate/blog/statistical-modeling-for-data-analysis">https://www.northeastern.edu/graduate/blog/statistical-modeling-for-data-analysis</a>
2.	Hypothesis testing using Statistics	<a href="https://www.investopedia.com/terms/h/hypothesistesting.asp">https://www.investopedia.com/terms/h/hypothesistesting.asp</a>
3.	Application of Statistical techniques in research interpretations and conclusions	<a href="https://www.kolabtree.com/blog/6-essential-applications-of-statistical-analysis">https://www.kolabtree.com/blog/6-essential-applications-of-statistical-analysis</a>
4.	Application of Time series analysis	<a href="https://www.itl.nist.gov/div898/handbook/pmc/section4/pmc41.htm#:~:text=Time%20Series%20Analysis%20is%20used,Budgetary%20Analysis">https://www.itl.nist.gov/div898/handbook/pmc/section4/pmc41.htm#:~:text=Time%20Series%20Analysis%20is%20used,Budgetary%20Analysis</a>

## TEXT BOOKS

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, 1<sup>st</sup> Edition, Wiley Publishers, New Jersey, 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. [https://onlinecourses.nptel.ac.in/noc19\\_mg48/unit?unit=33&lesson=37](https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=33&lesson=37)
2. <https://www.toppr.com/guides/business-mathematics-and-statistics/measures-of-central-tendency-and-dispersion/measure-of-dispersion/>

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

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO THE STUDY OF STATISTICS</b>			
1.1	Meaning, definition, functions, merits and demerits of statistics	<ul style="list-style-type: none"> <li>• Define Statistics.</li> <li>• Explain the functions of statistics.</li> <li>• Describe the merits and demerits of Statistics.</li> </ul>	<b>K1</b>
1.2	Sampling- Meaning, definition and methods of sampling	<ul style="list-style-type: none"> <li>• Recall the Meaning of the term Sampling.</li> <li>• Define the term Sampling.</li> <li>• List the various methods of sampling.</li> <li>• Describe the methods of sampling.</li> </ul>	<b>K2</b>
1.3	Collection of data	<ul style="list-style-type: none"> <li>• Recognise the meaning of Collection of data.</li> <li>• Explain the tools for collection of data.</li> </ul>	<b>K2</b>
1.4	Tabulation of data	<ul style="list-style-type: none"> <li>• Recall the role of tabulation of data</li> <li>• Explain the role of tabulation of data</li> </ul>	<b>K2</b>
1.5	Representation of data- Diagrammatic and Graphic	<ul style="list-style-type: none"> <li>• List the types of diagrams</li> <li>• Explain the diagrammatic and diagrammatic representation of data.</li> </ul>	<b>K2</b>
<b>UNIT II MEASURES OF CENTRAL TENDENCY</b>			
2.1	Mathematical Averages 2.1.1. Arithmetic Mean 2.1.1.1. Direct method	<ul style="list-style-type: none"> <li>• Recall the definition of Average.</li> <li>• List the various measures of Central Tendency.</li> </ul>	



	2.1.1.2.Short-cut method 2.1.1.3.Step Deviation 2.1.2. Geometric Mean 2.1.3. Harmonic Mean 2.1.4. Corrected Mean 2.1.5. Combined Mean	<ul style="list-style-type: none"> <li>• Explain the various measures of Central Tendency.</li> <li>• Calculate Arithmetic Mean, Geometric Mean, Harmonic Mean, Corrected Mean and Combined Mean.</li> </ul>	<b>K4</b>
2.2	Positional averages 2.2.1. Median 2.2.2. Quartiles 2.2.3. Deciles 2.2.4. Percentiles	<ul style="list-style-type: none"> <li>• Define the terms Median, Quartiles, Deciles and Percentiles.</li> <li>• Calculate Median, Quartiles, Deciles and Percentiles.</li> </ul>	<b>K4</b>
2.3	Mode	<ul style="list-style-type: none"> <li>• Recall the meaning of Mode.</li> <li>• Calculate Mode of different series of data.</li> </ul>	<b>K4</b>
<b>UNIT III MEASURES OF DISPERSION</b>			
3.1	Mean Deviation	<ul style="list-style-type: none"> <li>• Recall the meaning of Range.</li> <li>• Understand the uses of Range.</li> <li>• Solve problems to calculate Range of different series of data.</li> </ul>	<b>K3</b>
3.2	<b>Standard Deviation</b> 3.4.1 Actual Mean method 3.4.2. Assumed Mean Method 3.4.3. Combined Standard Deviation 3.4.4. Corrected Standard Deviation	<ul style="list-style-type: none"> <li>• Define Quartile Deviation and coefficient of Q.D.</li> <li>• Solve problems by applying formulae to calculate Quartile Deviation and coefficient of Q.D.</li> </ul>	<b>K3</b>
3.3	Co-efficient of Variation	<ul style="list-style-type: none"> <li>• Define Mean Deviation and coefficient of M.D.</li> <li>• Solve problems by applying formulae to calculate Mean Deviation and coefficient of M.D. for series of observations.</li> </ul>	<b>K3</b>

3.4	Comparison of Measures of Dispersion	<ul style="list-style-type: none"> <li>Recall the definition of standard deviation.</li> <li>List out the methods of standard deviation</li> <li>Calculate Standard Deviation based on the various methods.</li> </ul>	<b>K3</b>
3.5	Lorenz Curve	<ul style="list-style-type: none"> <li>Define Co-efficient of Variation.</li> <li>Calculate Co-efficient of Variation.</li> </ul>	<b>K4</b>
		<ul style="list-style-type: none"> <li>Analyse the suitable measure of dispersion</li> </ul>	<b>K4</b>
		<ul style="list-style-type: none"> <li>Define Lorenz Curve.</li> <li>Explain the steps for drawing Lorenz curve.</li> </ul>	<b>K2</b>
<b>Unit IV—Correlation and Regression</b>			
4.1	<b>Correlation</b> 4.1.1 Definition 4.1.2. Karl Pearson’s Correlation 4.1.3. Spearman Rank Correlation 4.1.4. Concurrent Deviation	<ul style="list-style-type: none"> <li>Define Correlation.</li> <li>Calculate Karl Pearson’s co-efficient of Correlation.</li> <li>Calculate Spearman’s Rank Correlation.</li> <li>Calculate Co-efficient of Correlation using Concurrent Deviation method.</li> </ul>	<b>K4</b>
4.2	<b>Regression</b> 4.2.1 Definition 4.2.2. Regression Equation 4.2.3. Linear Regression 4.2.4. Difference between Regression and Correlation	<ul style="list-style-type: none"> <li>Define Regression.</li> <li>Explain the difference between Regression and Correlation.</li> <li>Construct Regression Equations.</li> </ul>	<b>K4</b>
<b>UNIT V ANALYSIS OF TIME SERIES AND INDEX NUMBERS</b>			
5.1	<b>Elements of Time Series</b> 5.1.1. Secular Trend 5.1.1.1.Graphic Method 5.1.1.2.Method of Semi-Averages 5.1.1.3.Method of Moving Averages 5.1.1.4.Method of Least Squares	<ul style="list-style-type: none"> <li>Recall the meaning of Time series, Cyclical and Random Fluctuation.</li> <li>List the methods of calculating Secular trend.</li> <li>Outline the methods of calculating Seasonal Fluctuations.</li> </ul>	<b>K5</b>

	<p>5.1.2. Seasonal Fluctuations</p> <p>5.1.2.1. Method of Simple Averages</p> <p>5.1.2.2. Method of Moving Averages</p> <p>5.1.2.3. Ratio to trend Method</p> <p>5.1.2.4. Method of link Relatives</p> <p>5.1.3. Cyclical Fluctuation</p> <p>5.1.4. Random Fluctuation</p>	<ul style="list-style-type: none"> <li>• Calculate Trend and Seasonal Fluctuations based on various methods.</li> <li>• Evaluate the changes in Trend.</li> </ul>	
5.2	<p><b>Index Numbers</b></p> <p>5.2.1 Definition</p> <p>5.2.2. Simple Index number</p> <p>5.2.3. Weighted Index Number</p> <p>5.2.3.1 Laspeyre's formula</p> <p>5.2.3.2 Paache's formula</p> <p>5.2.3.3 Fisher's formula</p> <p>5.2.3.4 Marshal Edge-worth</p> <p>5.2.3.5 Bowley's formula</p> <p>5.2.3.6 Kelly's formula</p> <p>5.2.4. Mathematical tests of consistency</p> <p>5.2.4.1 Time reversal test</p> <p>5.2.4.2 Factor reversal test</p> <p>5.2.5. Fixed Index Number</p> <p>5.2.6. Chain Index Number</p> <p>5.2.7. Cost of Living Index</p>	<ul style="list-style-type: none"> <li>• Define Index Numbers.</li> <li>• Calculate Simple Index number and Weighted Index number using various formulae.</li> <li>• Calculate Fixed and Chain Index numbers.</li> <li>• Solve problems to find out Cost of Living Index.</li> <li>• Prove the consistency of data using Time and Factor Reversal Tests.</li> </ul>	<b>K5</b>

### MAPPING 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			L		M				L			
CO2	H	M	H	H		M	M	M	M			H	M

CO3	M	M	H	M	L	M		M	M			H	M
CO4	M	M	H	H	M	M	H	M	H	L		H	H
CO5	M	M	H	M	L	M	M	M	H			H	H
CO6	H	M	H	H	L	M	M	M		L		H	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: IV</b>	<b>ELECTIVE I ENTERPRISE RESOURCE PLANNING</b>	<b>COURSE CODE: U18CI4:2</b>
<b>CREDITS: 3</b>		<b>TOTAL HOURS: 75</b>

## **COURSE OUTCOMES**

On completion 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.	Identify the need, importance and value creation of ERP in an organisation	K2	I
2.	Classify the different technologies used in ERP	K4	II
3.	Determine the relationship between ERP, SCM and CRM	K5	II
4.	Evaluate the integration of various modules adopted in ERP environment	K5	III
5	Explain the various stages in ERP implementation life cycle	K2	IV
6.	Demonstrate a familiarity on the diverse ERP software	K3	V

### **UNIT I-- ERP—INTRODUCTION**

**10 Hours**

- 1.1 Relationship between Internet, Worldwide Web and ERP
- 1.2 Need and importance of the integration of ERP and other technologies.
- 1.3 Efficiencies associated with the use of Internet and worldwide web.
- 1.4 Online commerce solutions offered through ERP.
- 1.5 Fundamental concepts of ERP
- 1.6 Evolution and growth of ERP
- 1.7 Framework of ERP.
- 1.8 Creation of value in an organisation.
- 1.9 Uses and limitations of ERP

### **UNIT II-- ERP AND RELATED TECHNOLOGIES**

**15 Hours**

- 2.1 Technologies adopted in ERP
- 2.2 Classify the various technologies employed in ERP
- 2.3 Phases or stages of implementation in the various technologies
- 2.4 Success factors of implementation of various technologies
- 2.5 Integration of ERP, SCM and CRM

### **UNIT III-- ERP MODULES**

**15 Hours**

- 3.1 Modules of ERP
- 3.2 Features of the various modules of ERP
- 3.3 Sub-systems in the various modules
- 3.4 Integration between various modules
- 3.5 Cost and effect of ERP modules
- 3.6 Procedure for configuring the modules
- 3.7 Measure the contribution of the workforce to the working of the module

3.8 Integrated solution for supporting the operational needs of the ERP system

#### **UNIT IV-- ERP IMPLEMENTATION LIFE CYCLE**

**10 Hours**

- 4.1 Fundamental concepts of ERP implementation
- 4.2 Important concepts for implementing ERP
- 4.3 Various approaches to the study of ERP implementation
- 4.4 Different perspectives in ERP implementation
- 4.5 Objectives of ERP implementation
- 4.6 Various transition strategies and their suitability.
- 4.7 Challenges faced in ERP implementation.
- 4.8 Guidelines to be followed for ERP implementation
- 4.9 Reasons for the failure of ERP implementation.
- 4.10 Benefits realized in ERP implementation.
- 4.11 Different phases of ERP implementation
- 4.12 Pre-evaluation screening process.
- 4.13 Package evaluation by the organization
- 4.14 Construct a Gap analysis in the implementation process
- 4.15 Training needs of the employees while implementing ERP
- 4.16 Various methodologies of testing the ERP system
- 4.17 Going live process of implementation

#### **UNIT V-- ERP MARKET**

**10 Hours**

- 5.1 ERP market place dynamics
- 5.2 Overview of the market place dynamics.
- 5.3 Characteristics of ERP market tiers.
- 5.4 ERP deployment methods.
- 5.5 ERP scenario in India.
- 5.6 ERP vendors and their products
- 5.7 Products offered by various ERP vendors.
- 5.8 Technologies used in the products offered by ERP vendors.
- 5.9 Select the most effective and efficient software suitable to the organisation's need.
- 5.10 International and Indian software for ERP

#### **TOPICS FOR SELF STUDY**

Sl. No.	Topics	Weblinks
1.	Personalised ERP Solutions	<a href="https://financesonline.com/erp-trends/#personalized">https://financesonline.com/erp-trends/#personalized</a>
2.	Integration of ERP with the Internet of Things	<a href="https://www.itconvergence.com/blog/5-benefits-of-integrating-erp-with-iot-technology">https://www.itconvergence.com/blog/5-benefits-of-integrating-erp-with-iot-technology</a>
3.	Cloud ERP software	<a href="https://www.epicor.com/en-us/resource-center/articles/benefits-of-cloud/">https://www.epicor.com/en-us/resource-center/articles/benefits-of-cloud/</a>
4.	ERP as a platform for Artificial Intelligence in Business	<a href="https://www.panorama-consulting.com/how-artificial-intelligence-improves-erp-software/">https://www.panorama-consulting.com/how-artificial-intelligence-improves-erp-software/</a>

#### **TEXT BOOK**

1. Alexis Leon, Enterprise Resource Planning, 3<sup>rd</sup> Edition, McGraw Hill Education, 2012

## REFERENCES

1. Alexis Leon, ERP demystified, 2<sup>nd</sup> Edition, Tata McGraw Hill, 2008.
2. Elen Monk & Bret Wagner, Concepts in Enterprise Resource Planning, 4<sup>th</sup> Edition, Cengage Learning, 2012
3. Veena Bansal, Enterprise Resource Planning-A Managerial Perspective, Pearson India, 2013

## WEB LINKS

1. <https://www.youtube.com/watch?v=ly3JbEmWid4>
2. <https://www.forceintellect.com/2017/06/02/manufacturing-erp-modules/>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I ERP INTRODUCTION</b>			
1.1	Relationship between Internet, Worldwide Web and ERP	<ul style="list-style-type: none"><li>• Describe the relationship between Internet, Worldwide Web and ERP.</li></ul>	<b>K1</b>
1.2	Need and importance of the integration of ERP and other technologies.	<ul style="list-style-type: none"><li>• Recognise the need and importance of the integration of ERP and other technologies.</li></ul>	<b>K1</b>
1.3	Efficiencies associated with the use of Internet and worldwide web.	<ul style="list-style-type: none"><li>• Explain the efficiencies associated with the use of Internet and worldwide web.</li></ul>	<b>K2</b>
1.4	Online commerce solutions offered through ERP	<ul style="list-style-type: none"><li>• State the online commerce solutions offered through ERP.</li></ul>	<b>K1</b>
1.5	Fundamental concepts of ERP	<ul style="list-style-type: none"><li>• Summarise the fundamental concepts of ERP.</li></ul>	<b>K2</b>
1.6	Evolution and growth of ERP	<ul style="list-style-type: none"><li>• Identify the evolution and growth of ERP</li></ul>	<b>K2</b>
1.7	Framework of ERP	<ul style="list-style-type: none"><li>• State the framework of ERP</li></ul>	<b>K1</b>

1.8	Creation of value in an organisation.	<ul style="list-style-type: none"> <li>• Explain the value creation of ERP in an organisation</li> </ul>	<b>K2</b>
1.9	Uses and limitations of ERP	<ul style="list-style-type: none"> <li>• Describe the uses and limitations of ERP.</li> </ul>	<b>K2</b>
<b>UNIT II ERP AND RELATED TECHNOLOGIES</b>			
2.1	Technologies adopted in ERP	<ul style="list-style-type: none"> <li>• List the technologies adopted in ERP.</li> </ul>	<b>K1</b>
2.2	Various technologies employed in ERP	<ul style="list-style-type: none"> <li>• Appraise the various technologies employed in ERP.</li> </ul>	<b>K5</b>
2.3	Phases or stages of implementation in the various technologies	<ul style="list-style-type: none"> <li>• Interpret the Phases or stages of implementation in the various technologies.</li> </ul>	<b>K2</b>
2.4	Success factors of implementation of various technologies	<ul style="list-style-type: none"> <li>• Identify the Success factors of implementation of various technologies.</li> </ul>	<b>K2</b>
2.5	Integration of ERP, SCM and CRM	<ul style="list-style-type: none"> <li>• Determine the relationship between ERP, SCM and CRM.</li> </ul>	<b>K5</b>
<b>UNIT III ERP MODULES</b>			
3.1	Modules of ERP	<ul style="list-style-type: none"> <li>• List the various modules of ERP.</li> </ul>	<b>K1</b>
3.2	Features of various modules of ERP	<ul style="list-style-type: none"> <li>• Explain the various modules of ERP.</li> </ul>	<b>K2</b>
3.3	Sub-systems in the various modules	<ul style="list-style-type: none"> <li>• Describe the sub-systems in various modules.</li> </ul>	<b>K2</b>
3.4	Integration between various modules	<ul style="list-style-type: none"> <li>• Evaluate the integration of various modules within an organisation.</li> </ul>	<b>K5</b>
3.5	Cost and effect of ERP modules	<ul style="list-style-type: none"> <li>• State the Cost and effect of ERP modules.</li> </ul>	<b>K1</b>



3.6	Procedure for configuring the modules	<ul style="list-style-type: none"> <li>• Discuss the procedure for configuring the modules.</li> </ul>	<b>K2</b>
3.7	Contribution of the workforce to the working of the module	<ul style="list-style-type: none"> <li>• Estimate the Contribution of the workforce to the working of the module.</li> </ul>	<b>K5</b>
3.8	Integrated solution for supporting the operational needs of the ERP system	<ul style="list-style-type: none"> <li>• Explain the need for integrated solution for supporting the operational needs of the ERP system.</li> </ul>	<b>K2</b>
<b>UNIT IV ERP IMPLEMENTATION LIFE CYCLE</b>			
4.1	Fundamental concepts of ERP implementation	<ul style="list-style-type: none"> <li>• Recall the fundamental concepts of ERP implementation.</li> </ul>	<b>K1</b>
4.2	Important concepts for implementing ERP	<ul style="list-style-type: none"> <li>• Explain the important concepts of ERP implementation.</li> </ul>	<b>K2</b>
4.3	Various approaches to the study of ERP implementation	<ul style="list-style-type: none"> <li>• Describe the various approaches to the study of ERP implementation.</li> </ul>	<b>K2</b>
4.4	Different perspectives in ERP implementation	<ul style="list-style-type: none"> <li>• Identify the different perspectives in ERP implementation.</li> </ul>	<b>K1</b>
4.5	Objectives of ERP implementation	<ul style="list-style-type: none"> <li>• Summarise the objectives of ERP implementation.</li> </ul>	<b>K2</b>
4.6	Various transition strategies and their suitability	<ul style="list-style-type: none"> <li>• Demonstrate the various transition strategies and their suitability under different circumstances.</li> </ul>	<b>K2</b>
4.7	Challenges faced in ERP implementation	<ul style="list-style-type: none"> <li>• Relate the challenges faced in ERP implementation.</li> </ul>	<b>K2</b>

4.8	Guidelines to be followed for ERP implementation	<ul style="list-style-type: none"> <li>Describe the guidelines to be followed for ERP implementation.</li> </ul>	<b>K2</b>
4.9	Reasons for the failure of ERP implementation	<ul style="list-style-type: none"> <li>Discuss the reasons for failure of ERP implementation.</li> </ul>	<b>K2</b>
4.10	Benefits realized in ERP implementation	<ul style="list-style-type: none"> <li>Express the benefits realised in ERP implementation.</li> </ul>	<b>K2</b>
4.11	Different phases of ERP implementation	<ul style="list-style-type: none"> <li>Recognise the different phases of ERP implementation</li> </ul>	<b>K1</b>
4.12	Pre-evaluation screening process	<ul style="list-style-type: none"> <li>Describe the pre-evaluation screening process</li> </ul>	<b>K2</b>
4.13	Package evaluation by the organization	<ul style="list-style-type: none"> <li>Explain the criteria for package evaluation by the organization</li> </ul>	<b>K2</b>
4.14	Gap analysis in the implementation process	<ul style="list-style-type: none"> <li>Outline the gap analysis in the implementation process</li> </ul>	<b>K2</b>
4.15	Training needs of the employees while implementing ERP	<ul style="list-style-type: none"> <li>Express the training needs of the employees while implementing ERP</li> </ul>	<b>K2</b>
4.16	Various methodologies of testing the ERP system	<ul style="list-style-type: none"> <li>Describe the various methodologies of testing the ERP system</li> </ul>	<b>K2</b>
4.17	Going live process of implementation	<ul style="list-style-type: none"> <li>State the going live process of implementation</li> </ul>	<b>K1</b>
<b>UNIT V ERP MARKET</b>			
5.1	ERP market place dynamics	<ul style="list-style-type: none"> <li>Recognise the fundamentals in ERP market place dynamics</li> </ul>	<b>K1</b>
5.2	Overview of the market place dynamics	<ul style="list-style-type: none"> <li>Recall the market place dynamics of ERP.</li> </ul>	<b>K1</b>
5.3	Characteristics of ERP market tiers	<ul style="list-style-type: none"> <li>Explain the Characteristics of ERP market tiers.</li> </ul>	<b>K2</b>

5.4	ERP deployment methods	<ul style="list-style-type: none"> <li>Summarise the ERP deployment methods.</li> </ul>	<b>K2</b>
5.5	ERP scenario in India	<ul style="list-style-type: none"> <li>Outline the scenario in India.</li> </ul>	<b>K2</b>
5.6	ERP vendors and their products	<ul style="list-style-type: none"> <li>List the various ERP vendors and their products.</li> </ul>	<b>K1</b>
5.7	Products offered by various ERP vendors.	<ul style="list-style-type: none"> <li>Classify the products offered by various ERP vendors.</li> </ul>	<b>K2</b>
5.8	Technologies used in the products offered by ERP vendors	<ul style="list-style-type: none"> <li>Discuss the technologies used in the products offered by ERP vendors.</li> </ul>	<b>K2</b>
5.9	Select the most effective and efficient software suitable to the organisation's need	<ul style="list-style-type: none"> <li>Choose the most effective and efficient software suitable to the organisation's need.</li> </ul>	<b>K3</b>
5.10	International and Indian software for ERP	<ul style="list-style-type: none"> <li>Outline the features of different International and Indian software for ERP.</li> </ul>	<b>K2</b>

### MAPPING 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		M		M	M		H		M		L	M
CO2	H	M	M		H	M	M	H	M	M		M	M
CO3	M	M	M		H	M		H	M			M	M
CO4	H	M	M		H	H	M	H	M	M			M
CO5	H	M			H	H	M	M	M	M		M	M
CO6	M	M			H	H	M	H	M	M		L	M

### COURSE ASSESSMENT METHODS

Direct
--------

- |   |
|---|
| <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: IV</b>	<b>ALLIED VI</b>	<b>COURSE CODE: U18CI4Y6</b>
<b>CREDITS: 4</b>	<b>PERFORMANCE MANAGEMENT II</b>	<b>TOTAL HOURS: 75</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Explain the conceptual framework of performance Management	K2	I
2.	Assess performance by applying advanced budgetary control system and standard costing system	K5	II
3.	Discuss the tools for performance management and control in private sector and not-for-profit organisations	K2	III
4.	Describe the methods of setting transfer prices.	K2	IV
5	Appraise divisional performance and recognise the problems of doing so.	K5	IV
6.	Illustrate the impact of market conditions, stakeholders' influence and behavioural aspects on the performance of an organisation.	K2	V

### **UNIT I-- ADVANCED BUDGETARY CONTROL AND STANDARD COSTING-I**

**10 Hours**

- 1.1. Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets
- 1.2. Preparation of flexed budgets
- 1.3. Beyond budgeting model
- 1.4. Employee participation in budgetary system
- 1.5. Quantitative analysis using high-low method

### **UNIT II-- ADVANCED BUDGETARY CONTROL AND STANDARD COSTING-II**

**15 Hours**

- 2.1. Applying learning curve model
- 2.2. Advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances
- 2.3. Planning & operational variances
- 2.4. Performance analysis with variances

### **UNIT III -- PERFORMANCE ANALYSIS**

**15 Hours**

- 3.1. Understand & apply financial & non-financial performance indicators (KPIs)
- 3.2. Using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement
- 3.3. Using Value-for-money approach for not-for-profit organisations

### 3.4. Economy, efficiency & effectiveness approach

## UNIT IV--DIVISIONAL PERFORMANCE

**20 Hours**

- 4.1. Mechanism for evaluating the performance of a business division and the divisional managers
- 4.2. Tools such as Return on Investment (ROI)
- 4.3. Residual Income (RI)
- 4.4. Impact of transfer pricing on divisional performance
- 4.5. Methods of setting transfer prices

## UNIT V-- BEHAVIOURAL CONSIDERATIONS

**15 Hours**

- 5.1. Need to factor external considerations in performance management such as environment
- 5.2. Market conditions and stakeholder impact
- 5.3. Illustrate how behavioural aspects affect the performance of an organisation

### Topics for Self Study

Sl. No	Topics	Web Links
1.	Performance Management Software in 2020	<a href="https://www.softwareworld.co/top-performance-appraisal-software/">https://www.softwareworld.co/top-performance-appraisal-software/</a>
2.	Real time performance feedback	<a href="https://westchestermagazine.com/life-style/business/real-time-performance-feedback-why-it-works/#:~:text=Real%2Dtime%20feedback%20is%20pretty,and%20in%20smaller%20time%20increments.">https://westchestermagazine.com/life-style/business/real-time-performance-feedback-why-it-works/#:~:text=Real%2Dtime%20feedback%20is%20pretty,and%20in%20smaller%20time%20increments.</a>
3.	Generational Shifts	<a href="https://www.brinknews.com/the-generational-shift-that-will-change-business-behaviors/">https://www.brinknews.com/the-generational-shift-that-will-change-business-behaviors/</a>
4.	Work task Planning	<a href="https://www.shrm.org/resourcesandtools/hr-topics/organizational-and-employee-development/pages/three-ways-to-modernize-workforce-planning.aspx">https://www.shrm.org/resourcesandtools/hr-topics/organizational-and-employee-development/pages/three-ways-to-modernize-workforce-planning.aspx</a>

### TEXT BOOK

1. ACCA Study Material, F5, Kaplan Publishing

### REFERENCES

1. Robert D. Austin, Measuring and Managing Performance in Organisations, Addison-Wesley Professional, 4<sup>th</sup> Edition, 2013
2. Arup Varma & Pawan Budhwar, Performance Management Systems: An Experiential Approach, SAGE, 2019, ISBN 1526453649, 9781526453648
3. Linda Ashdown, Performance Management- A Practical Introduction, Kogan Page Publishers, 2018, 2<sup>nd</sup> Edition.

## WEB LINKS

1. <https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles.html>
2. [https://www.academia.edu/15228570/ACCA\\_F5\\_Performance\\_Management\\_Study\\_Text](https://www.academia.edu/15228570/ACCA_F5_Performance_Management_Study_Text)

**Theory 50%; Problems 50%**

## SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I      ADVANCED BUDGETARY CONTROL AND STANDARD COSTING-I</b>			
1.1	Budgetary systems	<ul style="list-style-type: none"> <li>• Spell out the meaning of Budgetary systems.</li> </ul>	<b>K1</b>
1.2	Zero and Activity based costing	<ul style="list-style-type: none"> <li>• Identify the features of Zero and Activity based costing.</li> </ul>	<b>K2</b>
1.3	Incremental budget	<ul style="list-style-type: none"> <li>• Discuss the concept of Incremental budgets.</li> </ul>	<b>K2</b>
1.4	Flexible budget	<ul style="list-style-type: none"> <li>• Illustrate the problems on flexible budgets.</li> </ul>	<b>K2</b>
1.5	Employee participation in budgetary system	<ul style="list-style-type: none"> <li>• Summarise the method of participation of employees in budgetary system.</li> </ul>	<b>K2</b>
<b>UNIT II      ADVANCED BUDGETARY CONTROL AND STANDARD COSTING-II</b>			
2.1	Learning Curve Model	<ul style="list-style-type: none"> <li>• Explain the Learning Curve Model.</li> </ul>	<b>K2</b>
2.2	Advanced Variance Analysis	<ul style="list-style-type: none"> <li>• Illustrate advanced Variance Analysis with the help of material mix &amp; yield variances, sales mix &amp; quantity variances</li> <li>• Solve the problems on Advanced Variance Analysis.</li> </ul>	<b>K3</b>

2.3	Planning & operational variances	<ul style="list-style-type: none"> <li>Solve the problems on planning &amp; operational variances.</li> </ul>	<b>K3</b>
2.4	Performance Analysis with variances	<ul style="list-style-type: none"> <li>Evaluate the performance of the business with the help of variances.</li> </ul>	<b>K5</b>
<b>UNIT III PERFORMANCE ANALYSIS</b>			
3.1	Financial & non-financial performance indicators (KPIs)	<ul style="list-style-type: none"> <li>Summarise various KPIs.</li> </ul>	<b>K2</b>
3.2	Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model	<ul style="list-style-type: none"> <li>Explain the approaches to performance measurement by Norton's Balanced Scorecard model and Fitzgerald &amp; Moon's Building Block model.</li> </ul>	<b>K2</b>
3.3	Value-for-money approach	<ul style="list-style-type: none"> <li>List out the objectives of Value-for-money approach.</li> </ul>	<b>K1</b>
3.4	Economy, efficiency & effectiveness approach	<ul style="list-style-type: none"> <li>Describe the economy, efficiency &amp; effectiveness approach.</li> </ul>	<b>K2</b>
<b>UNIT IV DIVISIONAL PERFORMANCE</b>			
4.1	Mechanism for evaluating the performance of a business division and the divisional managers	<ul style="list-style-type: none"> <li>List the tools for evaluating the performance.</li> <li>Assess the methods for evaluating the divisional performance.</li> </ul>	<b>K5</b>
4.2	Tools such as Return on Investment (ROI)	<ul style="list-style-type: none"> <li>Solve problems to find Return on Investment (ROI).</li> </ul>	<b>K3</b>
4.3	Residual Income (RI)	<ul style="list-style-type: none"> <li>Calculate Residual Income.</li> </ul>	<b>K4</b>
4.4	Impact of transfer pricing on divisional performance	<ul style="list-style-type: none"> <li>Infer the impact of transfer pricing on divisional performance.</li> </ul>	<b>K2</b>
4.5	Methods of setting transfer prices	<ul style="list-style-type: none"> <li>Explain the methods of setting transfer prices</li> </ul>	<b>K2</b>



UNIT V		BEHAVIOURAL CONSIDERATIONS		
5.1	External considerations in performance management	Factor in	• Describe the need to allow for external factor considerations in performance management.	<b>K2</b>
5.2	Market conditions and stakeholder impact		• Explain market conditions and stakeholder impact on performance management.	<b>K2</b>
5.3	Behavioural aspects affect the performance of an organisation		• Illustrate how behavioural aspects affect the performance of an organisation.	<b>K2</b>

### MAPPING 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	M		L	M	L	M	M	M		H		M	M
CO2	M	H		H	M	H		M	L		L	H	M
CO3	M	M	L	M	L	H	M	M		H		H	M
CO4	M	M	M	H	M	H	L		M	H		H	
CO5	M	H	M		L	H		L	M	M	M	H	M
CO6	M	M	M	M		M	M	M	M	L		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

<b>SEMESTER –IV</b>	<b>SBEC II MS EXCEL</b>	<b>CODE: U18CIPS2</b>
<b>CREDITS: 2</b>		<b>TOTAL HOURS: 30</b>

### **COURSE OUTCOMES**

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

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

#### **UNIT I-INTRODUCTION TO MS EXCEL**

**6 Hours**

- 1.1 Introduction and Navigating MS Excel – Cells, Rows, and Columns
- 1.2 Opening Workbooks
- 1.3 Labeling and Naming
- 1.4 Adding and Deleting
- 1.5 Hiding/ Unhiding
- 1.6 Columns and Rows –Adjacent and Separated Columns
- 1.7 Saving Workbooks
- 1.8 Headers and Footers
- 1.9 Margins for Headers and Footers
- 1.10 Printing

#### **UNIT II ENTERING INFORMATION AND MANAGE WORK BOOK CHANGES IN MS EXCEL**

**6 Hours**

- 2.1 Entering data
  - 2.1.1 Entering Labels and Values
  - 2.1.2 Multiple Entries
- 2.2 Copying and Pasting Cells, Rows and Columns

- 2.3 Paste an item from clipboard
- 2.4 Inserting and Deleting Rows and Columns
- 2.5 Filling Cells with a Series of Data
- 2.6 Editing Cell Data
- 2.7 Locking Rows and Columns by Freezing Panes
- 2.8 Spell Check by Auto Correction
- 2.9 Formatting a Worksheet
  - 2.9.1 Change Font Style and Sizes
  - 2.9.2 Adding Borders and Colors to Cells
- 2.9 Changing Column Width and Row Height
- 2.10 Change a Row Height by dragging the Mouse and Merge Cells
- 2.11 Applying Number Formats
  - 2.11.1 Creating Customer Number Formats
  - 2.11.2 Align Cell Contents
- 2.12 Creating Your Own Cell Styles
  - 2.12.1 Conditional Formatting
  - 2.12.2 Freeze and Unfreeze Rows and Columns

### **UNIT III--APPLY CUSTOM FORMATS AND LAYOUTS**

**6 Hours**

- 3.1 Apply custom data formats
- 3.2 Creating custom formats (number, time, date)
- 3.3 Using advance 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 customs styles and templates-creating and modifying cell styles
- 3.9 Creating customs color and fonts formats
- 3.10 Creating themes
- 3.11 Creating fields

### **UNIT IV --CREATE ADVANCED FORMULAS AND FORMATTING**

**6 Hours**

- 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**

**6 Hours**

- 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

### TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Creating Analog spreadsheets digital	<a href="https://www.microsoft.com/en-in/microsoft-365/excel">https://www.microsoft.com/en-in/microsoft-365/excel</a>
2.	Budget plans, forecasts, expense tracking, financial reports, loan calculators using Excel	<a href="https://www.goskills.com/Excel/Resources/Uses-of-Excel-in-business">https://www.goskills.com/Excel/Resources/Uses-of-Excel-in-business</a>
3.	Goal planning Worksheet	<a href="https://www.smartsheet.com/goal-tracking-setting-templates">https://www.smartsheet.com/goal-tracking-setting-templates</a>
4.	Task List using Excel	<a href="https://www.smartsheet.com/best-to-do-list-excel-templates">https://www.smartsheet.com/best-to-do-list-excel-templates</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/Section	Content of the Unit	Learning Outcome	Bloom's 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 shortcut keys to perform tasks.</li> </ul>	<b>K3</b>
1.2	Opening Workbooks	<ul style="list-style-type: none"> <li>Create a new document.</li> </ul>	<b>K6</b>
1.3 to 1.5	Adding, deleting and Saving a Document	<ul style="list-style-type: none"> <li>Create document and select text using mouse or keyboard and Make use of the option for</li> </ul>	<b>K6</b>

		adding, deleting, editing columns.	
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	Entering data 2.1.1 Entering Labels and Values 2.1.2 Multiple Entries	<ul style="list-style-type: none"> <li>Identify the entering of labels and values in a rows and columns excel in the document.</li> </ul>	<b>K2</b>
2.2 to 2.8	2.2 Copying and Pasting Cells, Rows and Columns 2.3 Paste an item from clipboard 2.4 Inserting and Deleting Rows and Columns 2.5 Filling Cells with a Series of Data 2.6 Editing Cell Data 2.7 Locking Rows and Columns by Freezing Panes 2.8 Spell Check by Auto Correction	<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>
2.9 to 2.11	2.9 Formatting a Worksheet 2.9.1 Change Font Style and Sizes 2.9.2 Adding Borders and Colors to Cells 2.10 Changing Column Width and Row Height 2.11 Change a Row Height by dragging the Mouse and Merge Cells	<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>K5</b>
2.12-2.13	2.12 Applying Number Formats	<ul style="list-style-type: none"> <li>Apply the Number formats and create document.</li> </ul>	<b>K3</b>

	2.12.1 Creating Customer Number Formats 2.12.2 Align Cell Contents 2.13 Creating Your Own Cell Styles 2.13.1 Conditional Formatting 2.13.2 Freeze and Unfreeze Rows and Columns		
<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>
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>	<b>K3</b>
3.7	Creating advanced filters	<ul style="list-style-type: none"> <li>• Create document in Excel using Advanced Filters.</li> </ul>	<b>K6</b>
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>	<b>K3</b>
3.9	Creating customs colour and fonts formats	<ul style="list-style-type: none"> <li>• Demonstrate the custom colors and formats fonts.</li> </ul>	<b>K3</b>
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>	<b>K6</b>
<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>	<b>K1</b>
4.2	Using the IF, AND, and OR functions	<ul style="list-style-type: none"> <li>• Apply IF, AND and OR functions.</li> </ul>	<b>K3</b>

4.3	Using the SUMIF, AVERAGEIF, and COUNTIF	<ul style="list-style-type: none"> <li>Apply “AVERAGEIFs”, “SUMIFs” and “COUNTIFs”.</li> </ul>	<b>K3</b>
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>	<b>K3</b>
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>	<b>K4</b>
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>	<b>K4</b>
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>	<b>K6</b>
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>	<b>K6</b>
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>	<b>K6</b>
4.10	Creating Pivot Tables	<ul style="list-style-type: none"> <li>Create, modify, and format PivotTable.</li> </ul>	<b>K6</b>
<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>	<b>K3</b>
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 Regression.</li> </ul>	<b>K3</b>

### MAPPING 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		M		H	H		H				M	L
CO2	H	M			H	H		H				M	L
CO3	M		H	M	H	H	M	M		M		H	M
CO4	M	M	M	M	H	H	M	M		M		H	M
CO5	M	M	H		H	H	L	H				H	M
CO6	H	M		M	H	H	L	H		M		H	M

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Record Note, Observation Note and Assignment</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: IV</b>	<b>NMEC II</b>	<b>COURSE CODE: U18CI4E2</b>
<b>CREDITS: 2</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>TOTAL HOURS: 30</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Discuss the fundamental concepts relating to business and method to start and manage a business	K2	I
2.	Describe the features principles and functions of management	K2	II
3.	Summarise the planning process and the steps involved in decision making process.	K2	II
4.	Appraise the common organizational structures and the merits and demerits	K5	III
5	Interpret the Motivational theories and classify the leadership styles and reiterate its importance	K2	IV
6.	Relate the methods and need for communication, coordination, control within an organization	K4	V

### **UNIT I-- BUSINESS**

**6 Hours**

- 1.1 Definition
- 1.2 Characteristics
- 1.3 Objectives of business
- 1.4 Forms of Business Organisation
  - 1.4.1 Sole Proprietorship
  - 1.4.2 Partnership firm
  - 1.4.3 Company-features

### **UNIT II -- MANAGEMENT AND PLANNING**

**6 Hours**

- 2.1 Management
  - 2.1.1 Definitions
  - 2.1.2 Features of management
  - 2.1.3 Principles of management
  - 2.1.4 Functions of management
- 2.2 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

### **UNIT III-- ORGANISING AND STAFFING**

**6 Hours**

- 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
  - 3.1.5 Decentralization
- 3.2 Staffing
  - 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

**UNIT IV-- MOTIVATION & LEADERSHIP**

**6 Hours**

- 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**

**6 Hours**

- 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**

<b>Sl. No</b>	<b>Topics</b>	<b>Web Links</b>
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/controlling/modern-techniques-of-control-management/53358">https://www.yourarticlelibrary.com/management/controlling/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 (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I</b>		<b>BUSINESS</b>	
1.1	Definition	<ul style="list-style-type: none"> <li>Define the term Business.</li> </ul>	<b>K1</b>
1.2	Characteristics	<ul style="list-style-type: none"> <li>Explain the characteristics of Business.</li> </ul>	<b>K2</b>
1.3	Objectives of Business	<ul style="list-style-type: none"> <li>Describe the objectives of Business.</li> </ul>	<b>K2</b>
1.4	Forms of Business Organisation 1.4.1 Sole Proprietorship 1.4.2 Partnership 1.4.3 Company-Features	<ul style="list-style-type: none"> <li>Summarise the features of the various forms of Business Organisation.</li> </ul>	<b>K2</b>
<b>UNIT II</b>		<b>MANAGEMENT AND PLANNING</b>	

2.1	<p>Management</p> <p>2.1.1 Definitions</p> <p>2.1.2 Features of management</p> <p>2.1.3 Principles of management</p> <p>2.1.4 Functions of management</p>	<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>
2.2	<p>Planning</p> <p>2.2.1 Meaning</p> <p>2.2.2 Steps in Planning</p> <p>2.2.3 Planning Process</p> <p>2.2.4 Decision making</p> <p>2.2.5 Steps in Decision making</p>	<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>• Describe the steps in decision making.</li> </ul>	<b>K2</b>
<b>UNIT III ORGANISING AND STAFFING</b>			
3.1	<p><b>Organising</b></p> <p>3.1.1 Definition and meaning</p> <p>3.1.2 Features of Organising</p> <p>3.1.3 Organisational Structure</p> <p>3.1.4 Delegation – Process</p> <p>3.1.5 Decentralization</p>	<ul style="list-style-type: none"> <li>• Define and recall the concept of organising.</li> <li>• Explain the features of organizing.</li> <li>• Discuss the structure of organizing.</li> <li>• Appraise the delegation process.</li> <li>• Determine the process of decentralization.</li> </ul>	<b>K5</b>
3.2	<p><b>Staffing</b></p> <p>3.2.1 Meaning</p> <p>3.2.2 Objectives</p> <p>3.2.3 Recruitment</p> <p>3.2.3.1 Sources of Recruitment</p> <p>3.2.4 Training</p> <p>3.2.4.1 Methods of Training</p>	<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>• Categorise the sources of Recruitment.</li> </ul>	<b>K4</b>
<b>UNIT IV MOTIVATION &amp; LEADERSHIP</b>			
4.1	<p><b>Motivation</b></p> <p>4.1.1 Definition</p> <p>4.1.2 Maslow’s theory of Hierarchy of needs</p> <p>4.1.3 Douglas</p>	<ul style="list-style-type: none"> <li>• Define the term Motivation.</li> <li>• Summarise Maslow’s and Douglas Theories of Motivation.</li> </ul>	<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	<ul style="list-style-type: none"> <li>• Present the importance of Leadership in an Organisation.</li> <li>• Determine the various Leadership Styles.</li> <li>• Outline the qualities of a good leader.</li> </ul>	<b>K2</b>
4.3	<b>Communication</b> 4.3.1 Process 4.3.2 Types of Communication	<ul style="list-style-type: none"> <li>• State the meaning of communication.</li> <li>• Demonstrate the communication process.</li> <li>• Outline the types of communication.</li> </ul>	<b>K2</b>
<b>UNIT V COORDINATION &amp; CONTROL</b>			
5.1	<b>Coordination</b> 5.1.1 Concept 5.1.2 Features 5.1.3 Internal and External Coordination	<ul style="list-style-type: none"> <li>• Define Coordination.</li> <li>• Outline the features of Coordination.</li> <li>• Distinguish Internal and External Coordination.</li> </ul>	<b>K4</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	<ul style="list-style-type: none"> <li>• Recall the concept of Control.</li> <li>• Describe the Importance of Control.</li> <li>• Explain the process of Control.</li> <li>• Examine the essentials of a good control system.</li> </ul>	<b>K4</b>

### MAPPING 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		M	L		H			M	L		M	
CO2	H	M	M			M	M	L		M			L
CO3	M		H	M		H	M		M			H	M
CO4	M	M	H	M		H	L	L	M	M		H	M
CO5	M		M	M		H	M			M		H	M
CO6			H	M		H	M	L		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>

<b>SEMESTER: V</b>	<b>CORE VI AUDIT AND ASSURANCE</b>	<b>COURSE CODE:U18CI506</b>
<b>CREDITS: 6</b>		<b>TOTAL HOURS: 90</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Reiterate the fundamental concepts of Audit and Assurance and the functions of Audit, corporate governance including ethics and professional conduct	K2	I
2.	Discuss the method of obtaining and accepting audit engagements, understanding the entity and its environment, and assessment of the risk of material misstatement	K2	II
3.	Evaluate internal controls, techniques and audit tests.	K5	III
4.	Identify and communicate control risks and their potential consequences making appropriate recommendations.	K2	III
5.	Analyse the principles of statistical sampling and other testing procedures and describe the techniques of collecting audit evidence	K4	IV
6.	Appraise the consideration of subsequent events and the going concern principle that will be helpful in drawing conclusions from audit work	K5	V

### UNIT I-- AUDIT FRAMEWORK & REGULATION

**12 Hours**

- 1.1. Concept of audit & assurance
- 1.2. Professional ethics of an auditor
- 1.3. Scope of internal & external audit
- 1.4. Governance & audit

### UNIT II-- AUDIT PLANNING & RISK ASSESSMENT

**15 Hours**

- 2.1. Obtaining & planning for audit assignments
- 2.2. Understanding the entity & its environment
- 2.3. Assessing audit risk
- 2.4. Fraud, laws and regulation
- 2.5. Interim audit and impact of work performed
- 2.6. Audit planning & documentation
- 2.7. Audit evidence, documentation, working papers

### UNIT III-- INTERNAL CONTROL & AUDIT TESTS

**18 Hours**

- 3.1. Internal control system assessment
- 3.2. Control environment
- 3.3. Risk assessment procedures
- 3.4. Monitoring of controls
- 3.5. Evaluation of internal control system by auditor
- 3.6. Test of control
- 3.7. Communication on internal controls

#### **UNIT IV-- AUDIT EVIDENCE & REPORTING**

**25 Hours**

- 4.1. Techniques of collecting audit evidence such as inspection
- 4.2. Observation
- 4.3. External confirmation
- 4.4. Recalculation
- 4.5. Analytical procedures and enquiry
- 4.6. Quality & quantity of audit evidence
- 4.7. Audit sampling
- 4.8. Computer Assisted Auditing Techniques

#### **UNIT V-- REVIEW AND REPORTING**

**20 Hours**

- 5.1. Review Procedures --Subsequent events
- 5.2 Going concern
- 5.3 Written representations
- 5.4 Audit finalisation and the final review
- 5.5 The Independent Auditor's Report

#### **TOPICS FOR SELF STUDY**

<b>Sl. No</b>	<b>Topics</b>	<b>Web Links</b>
1.	Digital auditing	<a href="https://www.dbswebsite.com/blog/digital-audits-101/#:~:text=What%20is%20a%20Digital%20Audit,to%20effectively%20meet%20strategic%20goals.&amp;text=They%20are%20detailed%20and%20extremely,industry%2C%20history%2C%20and%20goals.">https://www.dbswebsite.com/blog/digital-audits-101/#:~:text=What%20is%20a%20Digital%20Audit,to%20effectively%20meet%20strategic%20goals.&amp;text=They%20are%20detailed%20and%20extremely,industry%2C%20history%2C%20and%20goals.</a>
2.	Operational Audit	<a href="https://www.smartsheet.com/operational-audit-process">https://www.smartsheet.com/operational-audit-process</a>
3.	Data ethics and Artificial Intelligence (AI)	<a href="https://iaonline.theiia.org/blogs/chambers/2019/Pages/The-Road-Ahead-for-Internal-Audit-5-Bold-Predictions-for-the-2020s.aspx">https://iaonline.theiia.org/blogs/chambers/2019/Pages/The-Road-Ahead-for-Internal-Audit-5-Bold-Predictions-for-the-2020s.aspx</a>
4.	Integrated Risk Management	<a href="https://go.focal-point.com/the-future-of-integrated-risk-management">https://go.focal-point.com/the-future-of-integrated-risk-management</a>

#### **TEXTBOOK**

1. ACCA Study Material, F8, Kaplan Publishing

#### **REFERENCES**

1. Pankaj Garg, Auditing & Assurance, 4<sup>th</sup> Edition, Taxmann Publications Pvt Ltd, 2019
2. Surbhi Bansal, Auditing & Assurance, 22<sup>nd</sup> Edition, Bestword Publications Pvt Ltd.,2018



3. Katharine Bagshaw, Audit & Assurance Essentials, Wiley Publishers, 2013, ISBN 1118454162, 9781118454169

### WEB LINKS

1. <https://www.accaglobal.com/caribbean/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles.html>
2. [http://www.accaglobal.com/content/dam/acca/global/pdf/p7uk\\_2009\\_dec\\_ans.pdf](http://www.accaglobal.com/content/dam/acca/global/pdf/p7uk_2009_dec_ans.pdf)

### SPECIFIC LEARNING OUTCOME (SLO)

<b>Unit/Section</b>	<b>Content of the Unit</b>	<b>Learning Outcome</b>	<b>Bloom's Taxonomic Level of Transaction</b>
<b>UNIT I AUDIT FRAMEWORK AND REGULATION</b>			
1.1	Concept of audit and assurance	<ul style="list-style-type: none"> <li>• Explain the five elements of assurance engagement.</li> <li>• Describe the types of assurance engagement.</li> </ul>	<b>K2</b>
1.2	Professional ethics of an auditor	<ul style="list-style-type: none"> <li>• Describe the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality.</li> </ul>	<b>K2</b>
1.3	Scope of internal and external audit	<ul style="list-style-type: none"> <li>• Describe the regulatory environment within which external audits take place.</li> <li>• Explain the rights that enable the auditors to carry out their duties.</li> </ul>	<b>K2</b>
1.4	Governance and audit committees	<ul style="list-style-type: none"> <li>• Discuss the objectives, relevance and importance of corporate governance.</li> </ul>	<b>K2</b>
<b>UNIT II AUDIT PLANNING AND RISK ASSESSMENT</b>			
2.1	Obtaining and planning for audit assignments	<ul style="list-style-type: none"> <li>• Discuss the requirements of professional ethics and ISAs in relation to acceptance/continuance of audit engagements.</li> </ul>	<b>K2</b>
2.2	Understanding the entity and its environment	<ul style="list-style-type: none"> <li>• Explain how auditors obtain an initial understanding of the entity and its environment.</li> </ul>	<b>K2</b>
2.3	Assessing audit risk	<ul style="list-style-type: none"> <li>• Explain the components of audit risk.</li> <li>• Describe the audit risks in the financial statements</li> </ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>Summarise the auditor's response to each risk.</li> </ul>	
2.4	Fraud, laws and regulation	<ul style="list-style-type: none"> <li>Discuss the responsibilities of internal and external auditors for the prevention and detection of fraud and error.</li> <li>Explain the auditor's responsibility to consider laws and regulations.</li> </ul>	<b>K2</b>
2.5	Interim audit and impact of work performed	<ul style="list-style-type: none"> <li>Describe the purpose of an interim audit, and the procedures likely to be adopted at this stage in the audit.</li> <li>Discuss the impact of the work performed during the interim audit on the final audit.</li> </ul>	<b>K2</b>
2.6	Audit planning & documentation	<ul style="list-style-type: none"> <li>Identify and explain the need for and importance of planning an audit.</li> <li>Explain the difference between interim and final audit.</li> </ul>	<b>K2</b>
2.7	Audit evidence, documentation, working papers	<ul style="list-style-type: none"> <li>Explain the need for and the importance of audit Documentation.</li> <li>Describe the form and contents of working papers and supporting documentation.</li> <li>Explain the procedures to ensure safe custody and retention of working papers.</li> </ul>	<b>K2</b>
<b>UNIT III INTERNAL CONTROL &amp; AUDIT TESTS</b>			
3.1	Internal Control system assessment	<ul style="list-style-type: none"> <li>Explain the need for an auditor to obtain an understanding of internal control relevant to the audit.</li> </ul>	<b>K2</b>
3.2	Control environment	<ul style="list-style-type: none"> <li>Relate the five components of Internal Control with Audit.</li> </ul>	<b>K3</b>
3.3	Risk assessment procedures	<ul style="list-style-type: none"> <li>Outline the risk assessment procedures.</li> </ul>	<b>K1</b>
3.4	Monitoring of controls	<ul style="list-style-type: none"> <li>Recall the examples of specific control activities.</li> </ul>	<b>K1</b>



	Subsequent events	<ul style="list-style-type: none"> <li>• Explain the responsibilities of auditors regarding subsequent events.</li> <li>• Estimate the procedures to be undertaken in performing subsequent events review.</li> </ul>	
5.2	Going Concern	<ul style="list-style-type: none"> <li>• Define the significance of the concept of going concern.</li> <li>• Identify the potential indicators that an entity is not a going concern.</li> <li>• Discuss the procedures, disclosure requirements, reporting implications in relation to going concern reviews.</li> </ul>	<b>K2</b>
5.3	Written Representation	<ul style="list-style-type: none"> <li>• Explain the purpose of and procedure for obtaining written representations.</li> <li>• Discuss the quality and reliability of written representations as audit evidence.</li> <li>• Determine the circumstances where written representations are necessary and the matters on which representations are commonly obtained.</li> </ul>	<b>K5</b>
5.4	Audit finalisation and the final review	<ul style="list-style-type: none"> <li>• Discuss the importance of the overall review in ensuring that sufficient, appropriate evidence has been obtained.</li> <li>• Describe procedures an auditor should perform in conducting their overall review of financial statements.</li> <li>• Explain the significance of uncorrected misstatements.</li> <li>• Assess the effect of dealing with uncorrected misstatements.</li> </ul>	<b>K5</b>
5.5	The independent Auditor's Report	<ul style="list-style-type: none"> <li>• Identify the basic elements contained in the independent auditor's report.</li> <li>• Explain unmodified audit opinions in the auditor's report.</li> <li>• Discuss the modified audit opinions in the auditor's report.</li> </ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>Describe the format and content of key audit matters, emphasis of matter and other matter paragraphs.</li> </ul>	
--	--	---	--

### MAPPING 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	M	M	M		H	L	M	H	H	L	M	H
CO2	M	H	H	M				M	H	L		H	H
CO3	M	H	M	M		H	L	M	M	H	M	M	M
CO4	M			H		H				H			
CO5		M				H	L	M	M			H	M
CO6	H		M	H		H			H	H	L	M	H

### 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>

<b>SEMESTER: V</b>	<b>CORE VII</b>	<b>COURSE CODE: U18CI507</b>
<b>CREDITS: 5</b>	<b>FINANCIAL MANAGEMENT - II</b>	<b>TOTAL HOURS: 90</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Identify and locate the alternative sources of business finance.	K2	I
2.	Calculate cost of capital and the factors which affect it.	K4	II
3.	Explain the relevance of pecking order theory to the selection of sources of finance.	K2	II
4.	Apply the principles of business and asset valuations.	K3	III
5	Distinguish the traditional and basic methods of foreign currency risk management.	K4	IV
6.	Evaluate risk management techniques in business.	K5	V

### UNIT I-- BUSINESS FINANCE AND SOURCES OF FUNDS

**12 Hours**

- 1.1. Understand & evaluate various short & long term sources of finance such as equity and debt
- 1.2. Methods of raising equity such as rights issue, initial public offer (IPO)
- 1.3. Sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara
- 1.4. Sources of finance for SME sector including venture capital, crowd funding and angel financing

### UNIT II-- CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL

**20 Hours**

- 2.1. Estimating cost of equity using Dividend Growth Model (DGM)
- 2.2. Capital Asset Pricing Model (CAPM)
- 2.3. Concept of systematic & unsystematic risk
- 2.4. Estimating cost of debt (irredeemable & redeemable)
- 2.5. Convertible debt
- 2.6. Estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages
- 2.7. Capital structure theories including traditional view and Modigliani-Millar view (without & with tax)
- 2.8. Pecking order theory

### UNIT III -- BUSINESS VALUATIONS

**15 Hours**

- 3.1. Purpose of business valuation
- 3.2. Various situations which demand business valuation
- 3.3. Models for valuation of equity –Asset based, Income based and Cash flow based valuation models

3.4. Valuation of debt

**UNIT IV-- FINANCIAL RISK MANAGEMENT-I**

**25 Hours**

4.1. Sources of & factors influencing Foreign currency risks

4.2. Types of currency risks such as transaction risk, translation risk, & economic risks

4.3. Causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP) and four-way equivalence.

**UNIT V-- FINANCIAL RISK MANAGEMENT-II**

**18 Hours**

5.1. Fischer equation

5.2. Tools of managing currency risks (currency of invoice, netting, leading & lagging forwards, money market hedging, asset and liability management)

5.3. Causes of interest rate fluctuations

5.4. Managing interest rate risks through internal tools (matching and smoothing, asset & liability management)

5.5. Forward rate agreements (FRA) as a tool of interest rate risk management.

**TOPICS FOR SELF STUDY**

<b>Sl. No</b>	<b>Topics</b>	<b>Web Links</b>
1.	Financial Charging	<a href="https://docs.servicenow.com/bundle/paris-it-business-management/page/product/it-finance/concept/financial-reporting.html">https://docs.servicenow.com/bundle/paris-it-business-management/page/product/it-finance/concept/financial-reporting.html</a>
2.	Financial management for Service Portfolio Management (SPM) users	<a href="https://docs.servicenow.com/bundle/paris-it-business-management/page/product/it-finance/concept/financial-reporting.html">https://docs.servicenow.com/bundle/paris-it-business-management/page/product/it-finance/concept/financial-reporting.html</a>
3.	Financial Management Analytics and Reporting Solutions	<a href="https://docs.servicenow.com/bundle/paris-it-business-management/page/use/dashboards/application-content-packs/financial-content-pack.html">https://docs.servicenow.com/bundle/paris-it-business-management/page/use/dashboards/application-content-packs/financial-content-pack.html</a>
4.	Asset management and decision making	<a href="https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/">https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/</a>

**TEXT BOOK**

1. ACCA Study Material, F9, Kaplan Publishing

**REFERENCES**

1. Prasanna Chandra, Financial Management Theory and Practice, 10<sup>th</sup> Edition, McGraw Hill Publications, 2019

2. Khan & Jain, Financial Management, 7<sup>th</sup> Edition, McGraw Hill Publications, 2017

3. Prasanna Chandra, Financial Management: Theory and Practice, 10<sup>th</sup> Edition, McGraw-Hill Education, 2019.

## WEB LINKS

1. <https://www.accaglobal.com/pk/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/syllabus-study-guide.html>

**Theory 35%; Problems 65%**

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I BUSINESS FINANCE AND SOURCES OF FUNDS</b>			
1.1	Understand & evaluate various short & long term sources of finance such as equity and debt	<ul style="list-style-type: none"> <li>List the range of short term and long term sources of fund.</li> <li>Describe each source of fund in detail.</li> </ul>	<b>K2</b>
1.2	Methods of raising equity such as rights issue, initial public offer (IPO)	<ul style="list-style-type: none"> <li>Identify the methods of raising Equity Finance.</li> <li>Explain the methods of raising Equity Finance.</li> </ul>	<b>K2</b>
1.3	Sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara	<ul style="list-style-type: none"> <li>State the different sources of Islamic Financing.</li> <li>Compare various forms of financing and Islamic Financing.</li> </ul>	<b>K2</b>
1.4	Sources of finance for SME sector including venture capital, crowd funding and angel financing	<ul style="list-style-type: none"> <li>Recognise the meaning for the terms Crowd Funding and Angel Financing.</li> <li>Explain the measures that may be taken to ease the financing problems of small and medium enterprises (SMEs).</li> <li>Interpret the financial impact of the different sources of finance on the business.</li> </ul>	<b>K2</b>
<b>UNIT II CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL</b>			
2.1	Estimating cost of equity using Dividend Growth Model (DGM)	<ul style="list-style-type: none"> <li>Discuss the weaknesses of Dividend Growth Model (DGM).</li> <li>Apply the Dividend Growth Model to find cost of equity.</li> </ul>	<b>K3</b>



2.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> <li>• Relate Portfolio Theory and CAPM.</li> <li>• Apply CAPM, its assumptions, advantages and disadvantages.</li> </ul>	<b>K3</b>
2.3	Concept of systematic & unsystematic risk	<ul style="list-style-type: none"> <li>• Explain the systematic and unsystematic risks</li> </ul>	<b>K2</b>
2.4	Estimating the cost of Debt (irredeemable and redeemable)	<ul style="list-style-type: none"> <li>• Calculate the Cost of Debt.</li> </ul>	<b>K4</b>
2.5	Convertible debt	<ul style="list-style-type: none"> <li>• Calculate the cost of Convertible Debt.</li> </ul>	<b>K4</b>
2.6	Estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages.	<ul style="list-style-type: none"> <li>• Distinguish between Average and Marginal Cost of Capital.</li> <li>• Calculate WACC using book value and market value weightages.</li> </ul>	<b>K4</b>
2.7	Capital structure theories including traditional view and Modigliani-Millar view (without & with tax)	<ul style="list-style-type: none"> <li>• Identify a range of capital market imperfections and describe their impact on the views of Miller and Modigliani on capital structure.</li> <li>• Describe the traditional view of capital structure and its assumptions.</li> <li>• Summarise the views of Miller and Modigliani on capital structure, both without and with corporate taxation, and their assumptions.</li> </ul>	<b>K2</b>
2.8	Pecking Order theory	<ul style="list-style-type: none"> <li>• Explain the relevance of pecking order theory to the selection of sources of finance.</li> </ul>	<b>K2</b>
<b>UNIT III BUSINESS VALUATIONS</b>			
3.1	Purpose of Business Valuation	<ul style="list-style-type: none"> <li>• Identify the reasons for valuing businesses and financial assets.</li> <li>• Identify information requirements for valuation.</li> </ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>Discuss the limitations of different types of information.</li> </ul>	
3.2	Various situations which demand business valuation	<ul style="list-style-type: none"> <li>State the need for business valuation.</li> </ul>	<b>K1</b>
3.3	Models for valuation of equity –Asset based, Income based and Cash flow based valuation models	<ul style="list-style-type: none"> <li>Apply the models in valuing the equity of a company.</li> <li>Describe the advantages and disadvantages in each valuation model.</li> </ul>	<b>K3</b>
3.4	Valuation of Debt	<ul style="list-style-type: none"> <li>Apply appropriate valuation of debt methods</li> </ul>	<b>K3</b>
<b>UNIT IV FINANCIAL RISK MANAGEMENT—I</b>			
4.1	Sources of & factors influencing Foreign currency risks	<ul style="list-style-type: none"> <li>Identify the source of foreign currency risk.</li> </ul>	<b>K2</b>
4.2	Types of currency risks such as transaction risk, translation risk, & economic risks	<ul style="list-style-type: none"> <li>Analyse the different types of foreign currency risk.</li> </ul>	<b>K4</b>
4.3	Causes of currency rate fluctuations including Balance of Payments, Purchasing Power Parity (PPP), Interest Rate Parity (IRP) and four-way equivalence	<ul style="list-style-type: none"> <li>Examine the causes of exchange rate fluctuations--- BoP, PPP, IRP and four-way equivalence.</li> </ul>	<b>K4</b>
<b>UNIT V FINANCIAL RISK MANAGEMENT--II</b>			
5.1	The International Fisher Effect	<ul style="list-style-type: none"> <li>Describe the Fisher effect on interest rate differentials.</li> </ul>	<b>K2</b>
5.2	Tools of managing currency risks (currency of invoice, netting, leading & lagging, forwards, money market hedging, asset and liability management)	<ul style="list-style-type: none"> <li>Discuss the traditional and basic methods of foreign currency risk management.</li> <li>Evaluate the traditional methods of currency risk management.</li> </ul>	<b>K5</b>
5.3	Causes of interest rate fluctuations	<ul style="list-style-type: none"> <li>Describe the causes of Interest rate fluctuation like structure of interest rates and yield curves expectations theory, liquidity preference theory, market segmentation.</li> </ul>	<b>K2</b>

5.4	Managing interest rate risks through internal tools (matching and smoothing, asset & liability management)	<ul style="list-style-type: none"> <li>Apply the traditional and basic methods of interest rate risk management.</li> </ul>	<b>K3</b>
5.5	Forward Rate Agreements (FRA) as a tool of interest rate risk management.	<ul style="list-style-type: none"> <li>Evaluate the method of Forward Rate Agreements (FRA) in interest rate risk management.</li> </ul>	<b>K5</b>

## MAPPING 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	M	H	M	H		H	M	L		H		M	
CO2	H	H	M		M	H		M	M	H	L		M
CO3	H	H	M	M		H		M		H	M	H	M
CO4	M	H	M	M	M	H	L	M	M	M		H	M
CO5	H	L	M	H		H				H	L	M	M
CO6	H	H	M	H	M	H	L	M	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>

<b>SEMESTER: V</b>	<b>CORE VIII</b>	<b>COURSE CODE: U21CI508</b>
<b>CREDITS: 5</b>	<b>GOODS AND SERVICE TAX</b>	<b>TOTAL HOURS: 90</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concepts of indirect taxation system followed in India.	K2	I
2.	Explain the taxable events under GST.	K2	II
3.	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4.	Appraise the procedure for the amount of ITC to be claimed.	K5	IV
5	Relate the requirements for online GST registration	K4	IV
6.	Interpret the amendments in GST Act.	K5	V

### UNIT I--GOODS AND SERVICES TAX ACT & RULES

**20 Hours**

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

### UNIT II--LEVY AND COLLECTION OF TAX

**20 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**

**15 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**

**15 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**

**20 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

### 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>
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. Datey V.S., GST Ready Reckoner, 9<sup>th</sup> Edition, Taxmann Publication, 2019
2. CA Pushendra Sisodia, Handbook on Goods and Service Tax(GST), 3<sup>rd</sup> Edition, Bharat Law House Pvt Ltd, 2019, ISBN: 9789351396550, 935139655X
3. The Institute of Cost and Management Accountants of India, Indirect Taxation study material (Relevant year)

### REFERENCES

1. CA Pritam Mahure, E-Book on Goods and Services Tax in India, TaxGuru,2019
2. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhania, 2<sup>nd</sup> Edition 2020, Taxmann Publisher.
3. Arpit Haldia, GST made Easy, 9<sup>th</sup> Edition, Taxmann Publication, July 2019, ISBN: 9789388983624

### WEB LINKS

1. <https://www.ncertbooks.guru/gst-book-study-material/>
2. <https://gst.py.gov.in/gst-handbook>

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I</b>			
<b>GOODS AND SERVICES TAX ACT &amp; RULES</b>			
1.1	Introduction	<ul style="list-style-type: none"><li>• Explain the features of indirect tax.</li></ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>Outline the reason for collection of tax in our country.</li> </ul>	
1.2	Meaning of GST	<ul style="list-style-type: none"> <li>Recall the meaning of GST</li> </ul>	<b>K1</b>
1.3	Need for GST in India	<ul style="list-style-type: none"> <li>Explain the need for GST in India.</li> </ul>	<b>K2</b>
1.4	Cascading effect of tax	<ul style="list-style-type: none"> <li>Demonstrate cascading effect of tax.</li> </ul>	<b>K2</b>
1.5	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>
1.6	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>
1.7	Cascading of taxes on account of levy of CST Inter-State purchases	<ul style="list-style-type: none"> <li>Spell the disadvantages of Pre-GST taxation system.</li> </ul>	<b>K1</b>
1.8	One Nation-One Tax	<ul style="list-style-type: none"> <li>List the significance of uniform GST system.</li> </ul>	<b>K1</b>
1.9	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>
1.10	Central Goods and Services Tax Act, 2017 (CGST)	<ul style="list-style-type: none"> <li>Review the provisions of CGST Act 2017.</li> </ul>	<b>K2</b>
1.11	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> <li>Describe the provisions of SGST Act 2017.</li> </ul>	<b>K2</b>
1.12	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> <li>Discuss the applicability of UTGST Act 2017.</li> </ul>	<b>K2</b>
1.13	Integrated Goods and Services Tax Act, 2017 (IGST)	<ul style="list-style-type: none"> <li>Interpret the stipulations of IGST Act 2017.</li> </ul>	<b>K2</b>
1.14	Goods and Services Tax Network (GSTN)	<ul style="list-style-type: none"> <li>Demonstrate the significance of GSTN.</li> </ul>	<b>K2</b>
1.15	Functions of GSTN (i.e. Role assigned to GSTN)	<ul style="list-style-type: none"> <li>Identify the functions of GSTN.</li> </ul>	<b>K1</b>
1.16	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>

1.17	GST Council	<ul style="list-style-type: none"> <li>Identify the roles and responsibilities of GST Council.</li> </ul>	<b>K1</b>
1.18	Guiding principle of the GST Council	<ul style="list-style-type: none"> <li>Express the guiding principles of GST council.</li> </ul>	<b>K2</b>
1.19	Functions of the GST Council	<ul style="list-style-type: none"> <li>Summarise the functions of GST council.</li> </ul>	<b>K2</b>
1.20	Definitions under CGST Laws	<ul style="list-style-type: none"> <li>Define CGST / SGST / UTGST/IGST.</li> </ul>	<b>K1</b>
<b>UNIT II</b>			
<b>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>Identify the supply between related person and distinct person.</li> </ul>	<b>K2</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>K2</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>• Review 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>• Determine composite and mixed supplies.</li> </ul>	<b>K2</b>
<b>UNIT III</b>			
<b>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>K1</b>
3.2	Place of supply	<ul style="list-style-type: none"> <li>State the Place of Supply in GST.</li> </ul>	<b>K1</b>
3.3	Value of supply	<ul style="list-style-type: none"> <li>Recall the value of supply in GST.</li> </ul>	<b>K1</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 IV INPUT TAX CREDIT</b>			
4.1	Eligibility for taking Input Tax Credit (ITC)	<ul style="list-style-type: none"> <li>Examine the eligibility criteria for taking Input Tax Credit.</li> </ul>	<b>K4</b>
4.2	Input Tax credit in special circumstances	<ul style="list-style-type: none"> <li>Appraise 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>Appraise 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>Diagnose the method of 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>K1</b>
5.3	Procedure for registration	<ul style="list-style-type: none"> <li>Examine the procedure for registration in GST portal.</li> </ul>	<b>K4</b>
5.4	Deemed registration	<ul style="list-style-type: none"> <li>Assess 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>Identify a casual taxable person?</li> </ul>	<b>K1</b>

5.6	Non-resident taxable person	<ul style="list-style-type: none"> <li>Appraise the rules of GST for a Non-resident taxable person.</li> </ul>	<b>K5</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 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	L	M	M	M		M	M				M
CO2	H	H	L	M		M	M	M	M			M	M
CO3	H	M	M	M		H	L	M	M			M	M
CO4	H			M	M	H	M	M	M			M	M
CO5			M		H	H	M	M	M			M	M
CO6	M	M		M	H	H	M	M	M			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>

<b>SEMESTER: V</b>	<b>CORE IX BANKING THEORY LAW AND PRACTICE</b>	<b>COURSE CODE: U21CI509</b>
<b>CREDITS: 5</b>		<b>TOTAL HOURS: 75</b>

### COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2.	Describe the objectives and functions of a Central Bank and measures adopted to control credit.	K2	II
3.	Differentiate the different types of Negotiable instruments and acquires knowledge on the process of endorsing an instrument.	K4	III
4.	Analyse the legal aspects relating to the relationship between a banker and a customer and the statutory duties of a paying and a collecting banker.	K4	III
5	Appraise the services available through digitalisation of banking services	K5	IV
6.	Evaluate the role of technology in transfer of funds.	K5	V

### UNIT I-- BANKING

**10 Hours**

- 1.1 An overview of Origin and development of banks
- 1.2 Banking Regulations Act 1949
  - 1.2.1 Definition of Banking
  - 1.2.2 Licensing of Banks
- 1.3 Kinds of Banks
  - 1.3.1 Commercial banks
  - 1.3.2 Industrial or Investment banks
  - 1.3.3 Cooperative banks
  - 1.3.4 Agricultural development banks
  - 1.3.5 EXIM bank
  - 1.3.6 Foreign banks or foreign exchange banks
- 1.4 Commercial Banks-
  - 1.4.1 Functions of Modern Commercial banks
  - 1.4.2 Universal banking
- 1.5 Opening of Bank branches
  - 1.5.1 Importance
  - 1.5.2 Inspection
- 1.6 Non-Banking Financial Companies (NBFCs)

### UNIT II--CENTRAL BANK

**15 Hours**

- 2.1 Reserve bank of India
  - 2.1.1 Objectives
  - 2.1.2 Departments
  - 2.1.3 Functions
- 2.2 Monetary policy
  - 2.2.1 Objectives of Credit Control
  - 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control
  - 2.2.3 Bank Rate
  - 2.2.4 Open market operation-Effectiveness
  - 2.2.5 Cash Reserve Ratio

- 2.2.6 Variable Cash Reserve ratio (VCRR)
- 2.2.7 Selective Credit control measures
- 2.2.8 Regulation of Consumer Credit
- 2.3. Management of Deposits
  - 2.3.1 Types of deposits
- 2.4. Advances and Lending
  - 2.4.1 Principles of sound bank lending

**UNIT III--BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS 20 Hours**

- 3.1 Relationship between banker and customer
- 3.2. Special types of bank customers
- 3.3. Negotiable instruments
  - 3.3.1 Definition
  - 3.3.2 Features
  - 3.3.3 Promissory note
  - 3.3.4 Bill of exchange
  - 3.3.5 Cheques
    - 3.3.5.1 Crossing of cheque
    - 3.3.5.2 Types of crossing
    - 3.3.5.3 Dishonour of Cheques
  - 3.3.6 Holder and Holder in due course
  - 3.3.7 Endorsement
    - 3.3.6.1 Types of Endorsements
- 3.4 Collection banker and paying banker
  - 3.4.1. Meaning of collecting banker
    - 3.4.1.1 Capacity
    - 3.4.1.2 Statutory protection
  - 3.4.2. Meaning of paying banker
    - 3.4.2.1 Statutory protection to the paying banker
  - 3.4.3 Payment in due course
  - 3.4.4 Duties and responsibilities of paying banker in honouring cheques
  - 3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker
  - 3.4.6 Statutory protection to paying banker

**Unit IV**

- 4. Digital banking 15 Hours**
- 4.1. Digital Banking
  - 4.1.1 Features
  - 4.1.2 Benefits
- 4.2. Internet Banking Services
  - 4.2.1 Benefits & Challenges
- 4.3. Mobile Banking
  - 4.3.1 Payment Gateways
  - 4.3.2 Features
  - 4.3.3 Drawbacks
- 4.4. Automated Teller Machine (ATM)

- 4.4.1 Features
- 4.4.2 Benefits
- 4.4.3 Challenges
- 4.6. Cash deposit machine CDM
  - 4.6.1 Coin vending machine
  - 4.6.2 MICR Cheques
  - 4.6.3 Benefits
- 4.7 Card Technologies
  - 4.7.1 Biometric Cards
  - 4.7.2 Debit & Credit Cards
  - 4.7.3 Smart Cards
  - 4.7.4 Prepaid Instruments
  - 4.7.5 EMV Chip based cards
- 4.8 Core Banking Solutions (CBS)
  - 4.8.1 Benefits
  - 4.8.2 Features of Single Window Concept
- 4.9 Demat account
  - 4.9.1 Application Supported by Blocked Amount (ASBA)

## Unit V

### 5. Recent Trends & Legal Aspects of Banking

15

#### Hours

- 5.1 Electronic Fund Transfer
  - 5.1.1 Immediate Payment Service (IMPS)
  - 5.1.2 National Electronic Funds Transfer (NEFT)
  - 5.1.3 Real Time Gross Settlement (RTGS)
  - 5.1.4 National Automated Clearing House (NACH) (ECS)
  - 5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT)
  - 5.1.6 Unified Payment Interface (UPI)
  - 5.1.7 Aadhaar Enabled Payment System (AePS)
  - 5.1.8 E-Money
  - 5.1.9 E-Cheques
  - 5.1.10 Digital Wallets
- 5.2 Virtual Banking
  - 5.2.1 Virtual Currency
  - 5.2.2 Crypto Currency
  - 5.2.3 Outsourcing of banking Services
- 5.3 Customer Grievance Redressal and Ombudsman
- 5.4 E-KYC

#### TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Omni channel strategy	<a href="https://www.infosys.com/about/knowledge-institute/documents/banking-industry-2020.pdf">https://www.infosys.com/about/knowledge-institute/documents/banking-industry-2020.pdf</a>
2.	Augmented Reality	<a href="https://www.wowso.me/blog/technology-in-banking#1">https://www.wowso.me/blog/technology-in-banking#1</a>
3.	VSAT banking	<a href="https://www.investopedia.com/terms/v/vsat.asp">https://www.investopedia.com/terms/v/vsat.asp</a>
4.	Affiliate Banking	<a href="https://www.investopedia.com/terms/a/affiliate.asp">https://www.investopedia.com/terms/a/affiliate.asp</a>

#### TEXTBOOK

1. K. P.M Sundharam & P.N. Varshney, Banking Theory Law And Practice, Sultan Chand & Sons, 2010

#### REFERENCES

1. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.

- Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.
- Shekhar K.C. & Shekhar Lekshmy, Banking Theory and Practice, 21<sup>st</sup> Edition, Vikas Publishing House.

## WEB LINKS

- <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>
- <https://blog.ipleaders.in/banking-law-india/>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO BANKING</b>			
1.1	An overview of Origin and development of banks	<ul style="list-style-type: none"> <li>Recall the origin and development of banks.</li> </ul>	<b>K1</b>
1.2	Banking Regulations Act 1949 1.2.1 Definition of Banking 1.2.2 Licensing of Banks	<ul style="list-style-type: none"> <li>Define the term banking as per Banking Regulations Act 1949.</li> <li>Describe the provisions contained in Banking Regulations Act 1949.</li> </ul>	<b>K1</b>
1.3	Kinds of banks 1.3.1 Commercial banks 1.3.2 Industrial or Investment banks 1.3.3 Cooperative banks- 1.3.4 Agricultural development banks 1.3.5 EXIM bank 1.3.6 Foreign banks or foreign exchange banks.	<ul style="list-style-type: none"> <li>Describe the functions of various kinds of banks.</li> <li>Explain the functions of various types of banks.</li> </ul>	<b>K2</b>
1.4	Commercial Banks- 1.4.1 Functions of Modern Commercial banks 1.4.2 Universal banking	<ul style="list-style-type: none"> <li>Describe the features of universal banking.</li> <li>Explain the functions of modern commercial banks.</li> </ul>	<b>K2</b>
1.5	Opening of Bank branches 1.5.1 Importance 1.5.2 Inspection	<ul style="list-style-type: none"> <li>Express the rules relating to the opening of bank branch.</li> <li>Interpret the importance of conducting inspection.</li> </ul>	<b>K2</b>



1.6	Non-Banking Financial Companies NBFC's	<ul style="list-style-type: none"> <li>Describe the types of NBFCs.</li> </ul>	<b>K2</b>
2.1	Reserve bank of India 2.1.1 Objectives 2.1.2 Departments 2.1.3 Functions	<ul style="list-style-type: none"> <li>Outline the various objectives of the RBI.</li> <li>Discuss the RBI functions.</li> </ul>	<b>K2</b>
2.2	Monetary policy 2.2.1 Objectives of Credit Control 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control 2.2.3 Bank Rate 2.2.4 Open market operation-Effectiveness 2.2.5 Cash Reserve Ratio 2.2.6 Variable Cash Reserve ratio (VCRR) 2.2.7 Selective Credit control measures 2.2.8 Regulation of Consumer Credit	<ul style="list-style-type: none"> <li>Describe the objectives of monetary policy.</li> <li>Explain the various methods of credit control.</li> </ul>	<b>K2</b>
2.3	Management of Deposits 2.3.1 Types of deposits	<ul style="list-style-type: none"> <li>Explain the rules regarding types of deposits.</li> </ul>	<b>K2</b>
2.4	Advances and Lending 2.4.1 Principles of sound bank lending	<ul style="list-style-type: none"> <li>Describe the principles of sound lending.</li> </ul>	<b>K2</b>
<b>UNIT III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS</b>			
3.1	Relationship between banker and customer	<ul style="list-style-type: none"> <li>Appraise the relationship between banker and customer.</li> </ul>	<b>K4</b>
3.2	Special types of bank customers	<ul style="list-style-type: none"> <li>Examine the rules relating to the opening of accounts by different types of customers.</li> </ul>	<b>K4</b>
3.3	Negotiable instruments 3.3.1 Definition 3.3.2 Features 3.3.3 Promissory note 3.3.4 Bill of exchange 3.3.5 Cheques 3.3.5.1 Crossing of cheque 3.3.5.2 Types of crossing 3.3.5.3 Dishonour of Cheques	<ul style="list-style-type: none"> <li>Define the term negotiable instruments.</li> <li>Differentiate between promissory note and bill of exchange.</li> <li>Describe the various types of crossing and endorsement.</li> </ul>	<b>K3</b>

	3.3.6 Holder and Holder in due course 3.3.7 Endorsement 3.3.6.1 Types of Endorsements	<ul style="list-style-type: none"> <li>State the meaning of Holder and Holder in due course.</li> <li>Explain the meaning of the term endorsement and its types.</li> </ul>	
3.4	Collecting banker and paying banker 3.4.1. Meaning of collecting banker 3.4.1.1 Capacity 3.4.1.2 Statutory protection 3.4.2. Meaning of paying banker 3.4.2.1 Statutory protection to the paying banker 3.4.3 Payment in due course 3.4.4 Duties and responsibilities of paying banker in honouring cheques 3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker 3.4.6 Statutory protection to paying banker	<ul style="list-style-type: none"> <li>Recall the meaning of collecting banker and paying banker and payment in due course.</li> <li>Explain the duties and responsibilities of paying banker in honouring cheques.</li> <li>Describe the statutory protection to paying banker.</li> <li>Relate the duties and consequences of wrongful dishonour by paying banker.</li> </ul>	<b>K4</b>
<b>UNIT IV DIGITAL BANKING</b>			
4.1	Digital Banking 4.1.1 Meaning 4.1.2 Benefits	<ul style="list-style-type: none"> <li>Define E-Banking.</li> <li>Identify the benefits of E-banking.</li> </ul>	<b>K2</b>
4.2	Internet Banking Services 4.2.1 Benefits & Challenges	<ul style="list-style-type: none"> <li>Describe the drawbacks of internet banking services.</li> </ul>	<b>K2</b>
4.3	Mobile Banking – 4.3.1 Payment Gateways 4.3.2 Features 4.3.3 Drawbacks	<ul style="list-style-type: none"> <li>Discuss about the features and draw backs of mobile banking.</li> </ul>	<b>K2</b>
4.4	Automated Teller Machine (ATM) 4.4.1 Features 4.4.2 Benefits 4.4.3 Challenges	<ul style="list-style-type: none"> <li>Explain the features of ATM and its benefits.</li> <li>Determine the benefits and challenges of ATMs.</li> </ul>	<b>K5</b>
4.5	Cash Deposit Machine(CDM) 4.5.1 Coin Vending Machines	<ul style="list-style-type: none"> <li>State the meaning of Coin Vending Machines</li> </ul>	<b>K5</b>

	<p>4.5.2 MICR cheques</p> <p>4.5.3 Benefits</p>	<ul style="list-style-type: none"> <li>Analyse the usefulness of CDM and MICR cheques.</li> </ul>	
4.6	<p>Card Technologies</p> <p>4.6.1 Biometric cards</p> <p>4.6.2 Debit and Credit Cards</p> <p>4.6.3 Smart cards</p> <p>4.6.4 Prepaid Instruments</p> <p>4.6.5 EMV Chip based cards</p>	<ul style="list-style-type: none"> <li>State the meaning and uses of Biometric cards.</li> <li>Examine the pros and cons of debit cards.</li> <li>Appraise the benefits and constraints of credit cards.</li> <li>What are EMV chip based cards?</li> </ul>	<b>K5</b>
<b>UNIT V RECENT TRENDS &amp; LEGAL ASPECTS OF BANKING</b>			
5.1	<p>Electronic Fund Transfer</p> <p>5.1.1 Immediate Payment Service (IMPS)</p> <p>5.1.2 National Electronic Funds Transfer (NEFT)</p> <p>5.1.3 Real Time Gross Settlement (RTGS)</p> <p>5.1.4 National Automated Clearing House (NACH) (ECS)</p> <p>5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT)</p> <p>5.1.6 Unified Payment Interface (UPI)</p> <p>5.1.7 Aadhaar Enabled Payment System (AePS)</p> <p>5.1.8 E-Money</p> <p>5.1.9 E-Cheques</p> <p>5.1.10 Digital Wallets</p>	<ul style="list-style-type: none"> <li>List the ways of transferring funds electronically.</li> <li>Sketch the features of IMPS.</li> <li>Infer the advantages and disadvantages of NEFT.</li> <li>Differentiate between NEFT and RTGS.</li> <li>Outline the role of NACH.</li> <li>Recognise the role of SWIFT.</li> <li>State the meaning of UPI.</li> <li>Infer the procedure for Aadhaar enabled Payment System.(AePS)</li> <li>Explain the benefits of RTGS to banker and customer.</li> <li>Define an E-cheque.</li> <li>Sketch the features and process of RTGS.</li> </ul>	<b>K2</b>
5.2	<p>Virtual Banking</p> <p>5.2.1 Virtual Currency</p> <p>5.2.2 Crypto Currency</p> <p>5.2.3 Outsourcing of banking Services</p>	<ul style="list-style-type: none"> <li>Appraise the importance of virtual banking.</li> <li>State the meaning of Virtual currency.</li> <li>Evaluate the advantages and disadvantages of outsourcing banking services.</li> </ul>	<b>K5</b>

5.3	Customer Grievance Redressal and Ombudsman	<ul style="list-style-type: none"> <li>Appraise the role of Ombudsman in customer grievance redressal.</li> </ul>	<b>K4</b>
5.4	E-KYC	<ul style="list-style-type: none"> <li>State the meaning and importance of E-KYC</li> </ul>	<b>K2</b>

### MAPPING 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	M				M	L	M		M			
CO2	M	H	L		L	H	L	M		M			M
CO3	H	H		M		H		M	M	M		L	
CO4	M	M				H				M		L	M
CO5	H	M	L	L	H	M	M	M	M				M
CO6	H		L	M	H	M	M	M	M	M		L	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>

<b>SEMESTER: V</b>	<b>ELECTIVE II</b>	<b>COURSE CODE: U18CI5:1</b>
<b>CREDITS: 5</b>	<b>QUANTITATIVE TECHNIQUES</b>	<b>TOTAL HOURS: 75</b>

## COURSE OUTCOMES

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

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

### UNIT I--INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM 12 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 18 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 20 Hours

- 3.1 Game Theory- different strategies followed by the players in a game.

- 3.1.1 Optimal strategies of a game using maximin criterion.
- 3.1.2 Dominance property
- 3.1.3 Graphical method
- 3.2 Simulation

**UNIT IV--REPLACEMENT PROBLEM**

**10 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)

**TOPICS FOR SELF STUDY**

Sl. No	Topics	Web Links
1.	Markov Analysis	<a href="https://www.investopedia.com/terms/m/markov-analysis.asp#:~:text=Markov%20analysis%20is%20a%20method,current%20circumstances%20surrounding%20the%20variable.">https://www.investopedia.com/terms/m/markov-analysis.asp#:~:text=Markov%20analysis%20is%20a%20method,current%20circumstances%20surrounding%20the%20variable.</a>
2.	Dynamic programming and optimal control	<a href="file:///C:/Users/HP/Downloads/DynamicProgrammingandOptimalControlVolumeI.pdf">file:///C:/Users/HP/Downloads/DynamicProgrammingandOptimalControlVolumeI.pdf</a>
3.	Integer Programming-types and applications	<a href="http://web.hku.hk/~schu/IntegerProgramming.pdf">http://web.hku.hk/~schu/IntegerProgramming.pdf</a>
4.	Heuristics Models	<a href="https://cogsci.ucsd.edu/~s6zhang/publications/paper174.pdf">https://cogsci.ucsd.edu/~s6zhang/publications/paper174.pdf</a>

**TEXTBOOK**

1. Study materials of The Institute of Chartered Accountants of India on Operations management
2. P.R. Vittal , Operation Research, 2<sup>nd</sup> edition, Margham publications, ,2012, Chennai

**REFERENCES**

1. V.K. Kapoor, Operations Research, 5<sup>th</sup> edition, Sultan Chand & Sons, ,2013
2. P. Mariappan, Operation Research, First edition, Pearson Education , 2013

3. Kanti Swarup, P.K Gupta & ManMohan, Operations Research, Sultan Chand Publishers, 2010

## 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); Problems –80 % (Section B & C)**

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM</b>			
1.1	Operations research – Origin and development	<ul style="list-style-type: none"> <li>Describe the origin of Linear Programming Problem.</li> </ul>	<b>K2</b>
1.2	Role in decision making	<ul style="list-style-type: none"> <li>Summarize the role of OR 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>Explain the different approaches to Operations Research.</li> </ul>	<b>K2</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> </ul>	<b>K5</b>

		<ul style="list-style-type: none"> <li>Analyze the various methods of finding basic feasible solution.</li> <li>Determine optimality in transportation problem by solving it under different methods.</li> </ul>	
2.2	Assignment problem	<ul style="list-style-type: none"> <li>Estimate 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>Determine 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>K5</b>
3.4	Simulation	<ul style="list-style-type: none"> <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>K1</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 an individual machinery before it becomes obsolete.</li> </ul>	<b>K4</b>
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> </ul>	<b>K3</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 with 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>• Estimate 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> </ul>	<b>K5</b>
5.4	Application in finance and accounting (excluding crash)	<ul style="list-style-type: none"> <li>• Analyse the applicability of CPM and PERT in finance and accounting.</li> </ul>	<b>K4</b>

### MAPPING 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	M		H	M		M				L		H	M
CO2	M	M	M	H	L	H	M	L	L	M		H	M
CO3	M	H	H	H	M	L						H	M
CO4	H	H	H	H	M	H	M	M	L	M		H	M
CO5	H		H		M	H	M	M		M		H	M
CO6	H	M		H	M	H	M	M		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>

<b>SEMESTER: V</b>	<b>ELECTIVE II INTERNATIONAL TRADE</b>	<b>COURSE CODE: U18CI5:2</b>
<b>CREDITS: 5</b>		<b>TOTAL HOURS: 75</b>

## **COURSE OUTCOMES**

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

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

## **UNIT I--INTRODUCTION AND THEORIES OF INTERNATIONAL TRADE**

**10 Hours**

- 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 15 Hours**

- 2.1 Free Trade and Protection
  - 2.1.1 Meaning of Free Trade & Protection
  - 2.1.2 Advantages and disadvantages of free 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**

**20 Hours**

- 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**

**18 Hours**

- 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**

**12 Hours**

- 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).

### 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>

### TEXTBOOK

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.Thomas M.Hult & Rohit Mehtani, 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. Sumati Varma, 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-tradeth.html#:~:text=There%20are%20two%20main%20categories,industry%20to%20innovate%20and%20upgrade.](https://saylordotorg.github.io/text_international-business/s06-01-what-is-international-tradeth.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/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I</b>	<b>INTRODUCTION AND THEORIES OF INTERNATIONAL TRADE</b>		

1.1	<p>Introduction to International Trade</p> <p>1.1.1 Meaning, Features of international trade,</p> <p>1.1.2 Difference between internal trade and international trade,</p> <p>1.1.3 Advantages</p> <p>1.1.4 Arguments of international Trade</p>	<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	<p>Theories of International Trade</p> <p>1.2.1 Adam smith theory of Absolute cost of advantage</p> <p>1.2.2 Ricardo's theory of Comparative cost</p> <p>1.2.3 Haberler's opportunity cost theory</p> <p>1.2.4 Heckscher-Ohlin theory of Factor Endowments</p>	<ul style="list-style-type: none"> <li>• Explain and illustrate the Doctrine of Comparative cost theory.</li> <li>• Discuss Adam Smith's theory of Absolute cost of advantage.</li> <li>• Explain Factor Endowment Theory.</li> <li>• Outline Opportunity Cost Theory.</li> </ul>	<b>K2</b>
<b>UNIT II TRADE POLICY, PROTECTION AND BALANCE OF PAYMENTS</b>			
2.1	<p>Free Trade and Protection</p> <p>2.1.1 Meaning of Free Trade and Protection</p> <p>2.1.2 Advantages and disadvantages</p> <p>2.1.3 Arguments against Protection</p> <p>2.1.4 Meaning of Tariff, Types and its Effects</p>	<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 for effecting tariffs.</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>• Determine the various methods of correcting the disequilibrium of BoP.</li> <li>• Evaluate the Components of BoP.</li> </ul>	<b>K5</b>
<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>K2</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>• Outline the various methods Foreign Payments.</li> <li>• Critically evaluate the Purchasing Parity theory.</li> </ul>	<b>K2</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>• Discuss the various methods</li> </ul>	<b>K2</b>

		of exchange control.	
<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>Analyse the functions of IMF.</li> <li>Outline the modes of lending of funds by IMF.</li> </ul>	<b>K4</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 4.2.4 Critical assessment of the working of IMF 4.2.5 Criticism of IMF	<ul style="list-style-type: none"> <li>Recall the meaning of SDR.</li> <li>Explain the circumstances leading to the SDR.</li> <li>Examine critically the working of IMF.</li> </ul>	<b>K4</b>
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>Appraise 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>Analyse the World Bank assistance to India.</li> </ul>	<b>K4</b>
4.5	International Finance Corporation (IFC) 4.5.1 Objectives	<ul style="list-style-type: none"> <li>List the Objectives of IFC</li> <li>Appraise IFC's Policies and</li> </ul>	<b>K5</b>



	<p>4.5.2 Membership and capital resources</p> <p>4.5.3 The World Bank and the IFC</p> <p>4.5.4 Investment policy of IFC</p> <p>4.5.5 IFC and Developing countries</p> <p>4.5.6 Criticism of IFC</p>	financial assistance with respect of Developing Countries	
4.6	<p>Asian Development Bank (ADB)</p> <p>4.6.1 Origin, Objectives and functions of ADB</p> <p>4.6.2 Membership, Organisation and Financial resources of ADB</p> <p>4.6.3 Activities of the Bank</p> <p>4.6.4 ADB and India</p> <p>4.6.5 Criticism of the functioning of the ADB</p>	<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>
<b>UNIT V INTERNATIONAL AGREEMENT FOR PROMOTION OF TRADE</b>			
5.1	<p>United Nations conference on trade and development (UNCTAD)</p> <p>5.1.1 Background of UNCTAD</p> <p>5.1.2 Organisations and functions of UNCTAD</p> <p>5.1.3 Conferences of UNCTAD</p> <p>5.1.4 The achievements of UNCTAD</p> <p>5.1.5 UNIDO and its contributions</p>	<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	<p>General Agreement on Trade and Tariffs (GATT)</p> <p>5.2.1. Objective of GATT</p> <p>5.2.2. Provisions of GATT</p> <p>5.2.3. GATT Conferences (Rounds of Global Trade Negotiations)</p> <p>5.2.4. Defects of GATT</p> <p>5.2.5. The Uruguay Round and World Trade Organisation (WTO)</p> <p>5.2.6. Objectives and functions of WTO</p> <p>5.2.7. TRIPs and TRIMs and its implications to India</p>	<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>Relate 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 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			M				L		M	L		M
CO2	M	H	M			M	M	M		L			
CO3	H		M	L		M	M	M		M			M
CO4	H	M	M	M		M				M	M	L	L
CO5	H		M			M		M		M		L	M
CO6	H		M			L	M	M		M	L		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>

<b>SEMESTER: V</b>	<b>SBEC III DERIVATIVES MARKET</b>	<b>COURSE CODE: U20CI5S3</b>
<b>CREDITS: 2</b>		<b>TOTAL HOURS: 30</b>

### **COURSE OUTCOMES**

On completion of the course the students shall be able to

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Discuss the significance of derivatives in hedging risk.	K2	I
2.	Summarise the working of the futures market.	K2	II
3.	Interpret the settlement procedure in the futures market.	K2	II

4.	Explain the trading mechanism of the forward market.	K2	III
5	Describe the components that influence the price of option premiums.	K2	IV
6.	Distinguish between the concepts relating to swaps and swaptions.	K4	V

#### **UNIT I--DERIVATIVES MARKET**

**6 Hours**

- 1.1 Definition of derivatives
- 1.2 Importance of derivatives
- 1.3 Difference between cash and derivative market
- 1.4 Types of derivatives

#### **UNIT II: FUTURES**

**6 Hours**

- 2.1 Meaning of futures
- 2.2 Types of futures contract
  - 2.2.1 Single stock futures
  - 2.2.2 Index futures
- 2.3 Trading mechanism in stock futures
- 2.4 Purpose of trading in futures
- 2.5 Advantages of stock index futures

#### **UNIT III: FORWARD CONTRACT**

**6 Hours**

- 3.1 Meaning of forward contract
- 3.2 Hedging through futures
- 3.3 Correlation between forward and future prices
- 3.4 Benefits of futures market

#### **UNIT IV: OPTIONS**

**6 Hours**

- 4.1 Meaning of stock options
- 4.2 Parties involved in the option contract
- 4.3 Components determining an option premium
- 4.4 Types of options

#### **UNIT V: SWAPS AND SWAPTIONS**

**6 Hours**

- 5.1 Meaning of swaps
- 5.2 Features of swaps
- 5.3 Types of swaps
- 5.4 Difference between swaps and swaptions

#### **TOPICS FOR SELF STUDY**

<b>Sl. No</b>	<b>Topics</b>	<b>Web Links</b>
1.	Commodity Derivatives Market	<a href="https://www.nseindia.com/products-services/about-commodity-derivatives">https://www.nseindia.com/products-services/about-commodity-derivatives</a>

2.	Cross Currency Futures and Options Contracts	<a href="https://www.smifs.com/files/faq/636580160399905166_FAQ_Cross%20Currency%20PPT.pdf">https://www.smifs.com/files/faq/636580160399905166_FAQ_Cross%20Currency%20PPT.pdf</a>
3.	Interest Rate Derivatives	<a href="https://www.nseindia.com/products-services/about-interest-rate-derivatives">https://www.nseindia.com/products-services/about-interest-rate-derivatives</a>
4.	Off Shore Rupee Derivatives Market	<a href="https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=47839">https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=47839</a>

## TEXT BOOKS

1. Derivative Markets, Robert L McDonald, 3<sup>rd</sup> Edition, Pearson Publishers.
2. Introduction to Financial Derivatives, Kishore Bhatt, JBS Academy Pvt Ltd.

## REFERENCES

1. Vohra N.D and Bagri B.N, Futures and Options, 9th edition, Tata McGraw Hill Publishing Company, New Delhi, 2009.
2. P.G. Apte, International Finance Management, 5th edition, Tata McGraw Hill Publishing Company, New Delhi, 2008.
3. S. L. Gupta , Financial Derivatives: Theory, Concepts And Problems , 2<sup>nd</sup> edition, Prentice Hall India Learning Private Ltd, January 2017.

## WEB LINKS

1. [https://www.youtube.com/watch?v=8-0fK0b\\_B2s](https://www.youtube.com/watch?v=8-0fK0b_B2s)
2. [https://shodhganga.inflibnet.ac.in/bitstream/10603/199656/15/11\\_chapter2.pdf](https://shodhganga.inflibnet.ac.in/bitstream/10603/199656/15/11_chapter2.pdf)
3. <https://www.soa.org/globalassets/assets/Files/Edu/2018/ifm-derivatives-questions-solutions.pdf>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I DERIVATIVES MARKET</b>			
1.1	Definition of derivatives	<ul style="list-style-type: none"> <li>Define the term derivatives.</li> </ul>	<b>K1</b>
1.2	Importance of derivatives	<ul style="list-style-type: none"> <li>Express the importance of derivatives.</li> </ul>	<b>K2</b>

1.3	Difference between cash and derivative market	<ul style="list-style-type: none"> <li>Differentiate Cash and derivative market with examples.</li> </ul>	<b>K2</b>
1.4	Types of derivatives	<ul style="list-style-type: none"> <li>Classify the various types of derivatives.</li> </ul>	<b>K2</b>
<b>UNIT II FUTURES</b>			
2.1	Meaning of Futures	<ul style="list-style-type: none"> <li>Recall the meaning of the term futures.</li> </ul>	<b>K1</b>
2.2	Types of Futures contract 2.2.1 Single stock futures 2.2.2 Index futures	<ul style="list-style-type: none"> <li>Explain the different types of futures contract.</li> </ul>	<b>K2</b>
2.3	Trading mechanism in stock futures	<ul style="list-style-type: none"> <li>Demonstrate the trading mechanism in stock futures.</li> </ul>	<b>K2</b>
2.4	Purpose of trading in futures	<ul style="list-style-type: none"> <li>Discuss the Purpose of trading in futures</li> </ul>	<b>K2</b>
2.5	Advantages of stock index futures	<ul style="list-style-type: none"> <li>Describe the advantages of stock index futures.</li> </ul>	<b>K2</b>
<b>UNIT III FORWARD CONTRACT</b>			
3.1	Meaning of Forward contract	<ul style="list-style-type: none"> <li>Recognise the meaning of Forward contract.</li> </ul>	<b>K1</b>
3.2	Hedging through futures	<ul style="list-style-type: none"> <li>Explain the concept of Hedging through futures.</li> </ul>	<b>K2</b>
3.3	Correlation between forward and future prices	<ul style="list-style-type: none"> <li>Relate Forward and Future prices.</li> </ul>	<b>K2</b>
3.4	Benefits of future markets	<ul style="list-style-type: none"> <li>Infer the benefits of futures market.</li> </ul>	<b>K2</b>
<b>UNIT IV OPTIONS</b>			
4.1	Meaning of stock options	<ul style="list-style-type: none"> <li>State the meaning of stock options.</li> </ul>	<b>K1</b>
4.2	Parties involved in the option market	<ul style="list-style-type: none"> <li>Identify the parties involved in the option market.</li> </ul>	<b>K2</b>
4.3	Components determining an option premium	<ul style="list-style-type: none"> <li>Describe the components determining an option premium.</li> </ul>	<b>K2</b>

4.4	Types of options	<ul style="list-style-type: none"> <li>Classify the types of options.</li> </ul>	<b>K2</b>
<b>UNIT V SWAPS AND SWAPTIONS</b>			
5.1	Meaning of swaps	<ul style="list-style-type: none"> <li>Spell the meaning of swaps.</li> </ul>	<b>K1</b>
5.2	Features of swaps	<ul style="list-style-type: none"> <li>Describe the features of swaps.</li> </ul>	<b>K2</b>
5.3	Types of swaps	<ul style="list-style-type: none"> <li>Classify the types of swaps.</li> </ul>	<b>K2</b>
5.4	Difference between swaps and swaptions	<ul style="list-style-type: none"> <li>Distinguish between swaps and swaptions.</li> </ul>	<b>K4</b>

### MAPPING FOR 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	M			M		M		H		M	M
<b>CO2</b>	H		M	M			M			M		M	M
<b>CO3</b>	M		M	H			M			H		M	M
<b>CO4</b>	H	M	M	H		M		H		H		M	M
<b>CO5</b>	H	M	M	M		H	M	M		H		M	M
<b>CO6</b>	H		M			M		M		H		H	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>

<b>SEMESTER: VI</b>	<b>CORE X</b>	<b>COURSE CODE: U18CI610</b>
<b>CREDITS: 5</b>	<b>BUSINESS MATHEMATICS</b>	<b>TOTAL HOURS: 90</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Demonstrate the knowledge of different types of numbers and the ways of solving in their day- to-day work.	K3	I
2.	Execute the knowledge of AP, GP, HP in planning and analysing investment plans in their work	K3	I
3.	Solve problems in Set theory and Probability.	K3	II
4.	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Evaluate the methods of differentiation and integration to make informed decisions in the business scenario.	K5	IV
6.	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

## UNIT I-INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION AND ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION (20 Hours)

- 1.1 The concept of 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
- 1.6 The concept and problem in arithmetic, geometric and harmonic progression
- 1.7 Arithmetic progression
  - 1.7.1 Meaning
  - 1.7.2 Formula for  $n^{\text{th}}$  term & problems
  - 1.7.3 Formula for the sum to  $n$  terms & problems
  - 1.7.4 Properties of an arithmetic progression & problems
- 1.8 Geometric progression
  - 1.8.1 Meaning
  - 1.8.2 Formula for  $n^{\text{th}}$  term & problems
  - 1.8.3 Formula for the sum to  $n$  term & problems
- 1.9 Harmonic progression
  - 1.9.1 Meaning
  - 1.9.2 Formula for  $n^{\text{th}}$  term & problems

## **UNIT II--SET THEORY AND APPLICATION PROBABILITY**

**(12 Hours)**

- 2.1 Set theory
  - 2.1.1 Meaning
  - 2.1.2 Finite and infinite sets
  - 2.1.3 Description of set
  - 2.1.4 Singleton set
  - 2.1.5 Null set
  - 2.1.6 Sub set
  - 2.1.7 Equality of set
  - 2.1.8 Number of sub-sets of a set
  - 2.1.9 Disjoint set
  - 2.1.10 Universal set
  - 2.1.11 Set operations
    - 2.1.11.1 Union of sets
    - 2.1.11.2 Intersection of sets

- 2.1.11.3 Difference of sets
- 2.1.11.4 Complement of sets
- 2.1.12 Venn diagram
- 2.1.13 Laws of sets
  - 2.1.13.1 Commutative law
  - 2.1.13.2 Associative law
  - 2.1.13.3 Distributive law
  - 2.1.13.4 De Morgan's law
- 2.1.14 Numbers of elements in set
- 2.2 Application probability
  - 2.2.1 Meaning
  - 2.2.2 Addition
  - 2.2.3 Multiplication
  - 2.2.4 Conditional probability
    - 2.2.4.1 Permutation and combination

### **UNIT III--DIFFERENTIAL CALCULUS**

**(18 Hours)**

- 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**

**(15 Hours)**

- 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

(10 Hours)

- 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 Adjoint of square matrix
- 5.11 Reciprocal matrix and inverse of matrix
- 5.12 Orthogonal matrix
- 5.13 Simultaneous linear equations

### TOPICS FOR SELF-STUDY

Sl. 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.	Ratio and Proportion	<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>
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>
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>

### TEXT BOOK

1. Kashyap Trivedi, Business Mathematics, Pearson Education India, 2011, ISBN: 8131732185, 9788131732182
2. Vittal, P. R., Business Mathematics , 2<sup>nd</sup> edition, Margham Publications, Chennai,2018

### REFERENCES

1. Aggarwal, B. M, Business Mathematics & Statistics Fundamentals ,1<sup>st</sup> Edition, Sultan Chand & Sons, New Delhi, 2004
2. Mariappan.P, Business Mathematics, Pearson Education India, 2015, ISBN: 9789332544703
3. Dr. Alok Gupta & Dr. Jitendra Kumar Saxena, Business Mathematics, Latest Edition, SBPD Publications, 2016, 9889351672975

## WEB LINKS

1. <https://byjus.com/maths/calculus/>
2. <https://www.toppr.com/guides/business-mathematics-and-statistics/calculus/application-marginal-cost-marginal-revenue/>

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

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION AND ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION</b>			
1.1	Introduction to Number System	<ul style="list-style-type: none"> <li>Summarize the different types of numbers involved in business problems.</li> </ul>	<b>K2</b>
1.2 & 1.3	Law of Indices	<ul style="list-style-type: none"> <li>Recall the laws constituting the problems of indices.</li> </ul>	<b>K1</b>
	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>	<b>K3</b>
	Meaning and order of surds	<ul style="list-style-type: none"> <li>Recall the meaning and order of surds.</li> </ul>	<b>K1</b>
	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>	<b>K3</b>
1.4	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> <li>Relate the knowledge with the problems of logarithm.</li> </ul>	<b>K2</b>

	Product and quotient rule Problems	<ul style="list-style-type: none"> <li>Solve the problems of different types in logarithm.</li> </ul>	<b>K3</b>
	Power rule, rule for change of base problems & common Logarithm		
1.5	Meaning & problems of Simultaneous equation	<ul style="list-style-type: none"> <li>Solve the business problems using equations.</li> </ul>	<b>K3</b>
	Meaning & problems of quadratic equation	<ul style="list-style-type: none"> <li>Compare different alternatives using equations to make judgements.</li> </ul>	<b>K2</b>
1.6	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>Calculate sequence and series of investment process using AP.</li> </ul>	<b>K3</b>
1.7	Problems of finding sum to n term	<ul style="list-style-type: none"> <li>Plan their investment using AP.</li> </ul>	<b>K3</b>
1.8	Meaning of Geometric Progression	<ul style="list-style-type: none"> <li>Calculate sequence and series of GP.</li> <li>Utilize GP to know the investments in case of cumulative returns.</li> </ul>	<b>K3</b>
	Problems of finding sum to n <sup>th</sup> term		
1.9	Meaning of Harmonic Progression and Problems of finding n <sup>th</sup> term	<ul style="list-style-type: none"> <li>Calculate the sequence of HP.</li> </ul>	<b>K3</b>
<b>UNIT II SET THEORY AND APPLICATION PROBABILITY</b>			
2.1	Meaning and types of Sets	<ul style="list-style-type: none"> <li>Define meaning and types of sets.</li> </ul>	<b>K1</b>
	Operations, Laws of Set & its application in Business	<ul style="list-style-type: none"> <li>Solve business problems using sets.</li> </ul>	<b>K3</b>
2.2	Application Probability	<ul style="list-style-type: none"> <li>Solve problems in Probability.</li> </ul>	<b>K3</b>
2.3	Conditional Probability	<ul style="list-style-type: none"> <li>Solve problems in permutation and combination.</li> </ul>	<b>K3</b>
<b>UNIT III DIFFERENTIAL CALCULUS</b>			
3.1	Limits of a function & its properties	<ul style="list-style-type: none"> <li>Illustrate the function and properties of limits.</li> </ul>	<b>K2</b>
3.2	Continuity and Properties of continuous function	<ul style="list-style-type: none"> <li>Recall the properties of continuous function.</li> </ul>	<b>K1</b>
3.3	Differentiation		

	3.3.1-3.3.3 Derivative of $x^n$ , $e^x$ & constant	<ul style="list-style-type: none"> <li>Utilize the derivative functions and its rules to find the rate of change in business problems.</li> </ul>	<b>K3</b>
	3.3.4 Derivative of sum of Two functions		
	3.3.5 Product Rule		
	3.3.6 Quotient Rule		
	3.3.7 Function of a function Rule		
	3.3.12 Application of derivative  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>	<b>K3</b>
<b>UNIT IV DIFFERENTIAL CALCULUS &amp; INTEGRAL CALCULUS</b>			
4.1	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> <li>Calculate maxima and minima in a function.</li> </ul>	<b>K3</b>
4.2	Integral Calculus 4.2.1 Meaning 4.2.1 General rules of Integration 4.2.3 Methods of partial fractions 4.2.4 Integration by substitution 4.2.5 Integration by parts 4.2.6 Definite Integral	<ul style="list-style-type: none"> <li>Evaluate the constructs of integration.</li> <li>Examine the function using integrations.</li> </ul>	<b>K5</b>
<b>UNIT V MATRIX ALGEBRA</b>			
5.1 & 5.2	Meaning and Types of Matrix	<ul style="list-style-type: none"> <li>Define matrix and explain different type of matrices.</li> </ul>	<b>K1</b>
5.3 to 5.6	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication of Matrices	<ul style="list-style-type: none"> <li>Apply the knowledge of matrices to do matrix operations.</li> </ul>	<b>K3</b>
5.7 – 5.9	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>	<b>K1</b>
5.10-5.12	Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	<ul style="list-style-type: none"> <li>Solve the business problems using matrix operations.</li> </ul>	<b>K3</b>

5.13	Use of Matrices in Simultaneous linear equations	• Solve and Interpret the equations using matrix and vice versa.	<b>K3</b>
------	--	--	-----------

### MAPPING 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		M			L				L		M	
CO2	H	M	M	H		M		L		L		M	L
CO3	M			H				L		M		M	L
CO4		M	M	H		M				L		M	M
CO5		H		H		H		L		M		M	L
CO6		M		H		H		L		M		L	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

<b>SEMESTER: VI</b>	<b>CORE XI TALLY PRIME</b>	<b>COURSE CODE: U21CIP11</b>
<b>CREDITS: 5</b>		<b>TOTAL HOURS: 90</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.	<b>Multi Account Printing</b>	<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

1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
2. <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	<ul style="list-style-type: none"> <li>• Recall the basic concepts in Tally.</li> <li>• Explain the architecture and</li> </ul>	<b>K6</b>

	<p>Accounting and Tally</p> <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>customisation in 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>	<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>

	2.2.8 Journal voucher 2.2.9 Altering and deleting voucher		
<b>UNIT III INVENTORY AND VOUCHER ENTRIES</b>			
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	<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	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	<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	Introduction of Receivable and payable management	<ul style="list-style-type: none"> <li>• Indicate the procedure for activation and maintain Bill-wise details</li> </ul>	<b>K6</b>

	<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> <p>4.1.6 Credit Period</p>	<ul style="list-style-type: none"> <li>• Create the New Reference and Against Reference</li> <li>• Create the Advance Reference and Credit Period</li> </ul>	
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>	<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> </ul>	<b>K6</b>

	5.8 GSTR – 2 5.9 GSTR – 3B 5.10 GSTR – 4 and E-Way Bill Report	<ul style="list-style-type: none"> <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>	
--	--	---	--

### MAPPING 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	M			H	M	L	M		L		M	M
CO2	M	H		L	H	H		M				H	M
CO3		H	M		H	H	L	M	H			M	M
CO4		H	M	L	H	H		M	H	L		H	M
CO5		H	H	L	H	H	L	H	H	L		H	M
CO6		H	H	L	H	H	M	H	H	L		H	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 –VI</b>	<b>CORE XII FINANCIAL SERVICES</b>	<b>CODE: U21CI612</b>
<b>CREDITS: 4</b>		<b>TOTAL HOURS:75</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Explain the fundamental knowledge on Financial Services and New Issue markets.	K2	I
2.	Express the role of SEBI in regulation of financial service.	K2	I
3.	Appraise the role of credit rating agencies in India.	K5	II
4.	Interpret the importance of Mutual Funds and the role of Merchant Banking services.	K5	III
5	Summarise the diverse aspects of Leasing and Hire purchase.	K2	IV
6.	Demonstrate the knowledge of Dematerialisation & Rematerialization on a real time basis.	K3	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.
- 2.8 Credit rating of Individuals
  - 2.8.1 CIBIL score

## **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 FORFAITING**

**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 Forfaiting.
- 5.10 Factoring vs Forfaiting.
- 5.11 Problems and prospects of Forfaiting.



## TOPICS FOR SELF STUDY

Sl. No.	Topics	Weblinks
1.	Latest trends in Banking and Financial Services in India	<a href="https://www.bizencyclopedia.com/article/latest-trends-in-banking-and-financial-services-in-india">https://www.bizencyclopedia.com/article/latest-trends-in-banking-and-financial-services-in-india</a>
2.	Financial Services Industry Overview in 2020: Trends, Statistics & Analysis	<a href="https://www.businessinsider.com/financial-services-industry">https://www.businessinsider.com/financial-services-industry</a>
3.	Fintech 2020: 5 trends shaping the future of the industry	<a href="https://www.cnbc18.com/finance/fintech-2020-5-trends-shaping-the-future-of-the-industry-6586321.htm">https://www.cnbc18.com/finance/fintech-2020-5-trends-shaping-the-future-of-the-industry-6586321.htm</a>
4.	Financial Services Technology 2020 and Beyond	<a href="https://www.pwc.com/gx/en/financialservices/assets/pdf/technology2020-and-beyond.pdf">https://www.pwc.com/gx/en/financialservices/assets/pdf/technology2020-and-beyond.pdf</a>

## TEXT BOOK

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-center/demat-account/difference-between-dematerialisation-vs-rematerialisation>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I	FINANCIAL SERVICES AND FINANCIAL MARKETS		

1.1	Financial system in markets	<ul style="list-style-type: none"> <li>Recall the meaning of financial system.</li> </ul>	<b>K1</b>
1.2	Objectives of financial system	<ul style="list-style-type: none"> <li>List out the objectives of financial system.</li> </ul>	<b>K1</b>
1.3	Types of financial services	<ul style="list-style-type: none"> <li>Explain the various types of financial services.</li> </ul>	<b>K2</b>
1.4	Regulation of financial services	<ul style="list-style-type: none"> <li>Describe the regulation of financial services.</li> </ul>	<b>K2</b>
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>	<b>K1</b>
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>	<b>K2</b>
1.7	Difference between secondary Market and NIM	<ul style="list-style-type: none"> <li>Differentiate between secondary Market and NIM.</li> </ul>	<b>K2</b>
1.8	Functions of stock exchanges	<ul style="list-style-type: none"> <li>Express the functions of stock exchanges.</li> </ul>	<b>K2</b>
1.9	National stock exchange, OTCEI and non – banking financial institutions	<ul style="list-style-type: none"> <li>State the meaning for OTCEI.</li> <li>Describe the functions of National stock exchange, OTCEI and Non-Financial Institutions.</li> </ul>	<b>K2</b>
1.10	SEBI functions and working	<ul style="list-style-type: none"> <li>Identify the role of SEBI in financial services sector.</li> <li>Relate the functions of SEBI with the financial service sector.</li> </ul>	<b>K2</b>
1.11	Listings of securities	<ul style="list-style-type: none"> <li>Estimate the importance of listing of securities.</li> </ul>	<b>K2</b>
1.12	Self-regulations of the Markets	<ul style="list-style-type: none"> <li>Explain about the self-regulations of the markets.</li> </ul>	<b>K2</b>
<b>UNIT II CREDIT RATING AGENCIES</b>			

2.1	Definition, Features, advantages of credit rating system	<ul style="list-style-type: none"> <li>Summarise the features and advantages of credit rating system.</li> </ul>	<b>K2</b>
2.2	Global credit rating agencies	<ul style="list-style-type: none"> <li>Describe the factors considered by global credit rating agencies.</li> </ul>	<b>K2</b>
2.3	Credit rating agencies in India	<ul style="list-style-type: none"> <li>Assess the credit rating agencies in India.</li> </ul>	<b>K5</b>
2.4	Credit rating symbols	<ul style="list-style-type: none"> <li>List the credit rating symbols.</li> </ul>	<b>K1</b>
2.5	Credit rating process and its limitations	<ul style="list-style-type: none"> <li>Illustrate the credit rating process and its limitations.</li> </ul>	<b>K2</b>
2.6	SEBI guidelines regarding credit rating.	<ul style="list-style-type: none"> <li>Sketch the SEBI guidelines regarding credit rating.</li> </ul>	<b>K3</b>
2.7	Future credit rating in India.	<ul style="list-style-type: none"> <li>Infer the future of credit rating in India.</li> </ul>	<b>K4</b>
2.8	Credit rating of Individuals 2.8.1 CIBIL score	<ul style="list-style-type: none"> <li>State the meaning of CIBIL score.</li> <li>Discuss the importance of credit rating of individuals.</li> </ul>	<b>K2</b>
<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>	<b>K2</b>
3.2	Commercial banks and mutual funds including UTI, LIC	<ul style="list-style-type: none"> <li>Appraise the role of Commercial banks, UTI, LIC in mutual funds.</li> </ul>	<b>K5</b>
3.3	General guidelines of mutual funds	<ul style="list-style-type: none"> <li>Sketch the general guidelines of mutual funds.</li> </ul>	<b>K3</b>
3.4	Future of mutual fund industry	<ul style="list-style-type: none"> <li>Analyse the future of mutual fund industry.</li> </ul>	<b>K4</b>

3.5	Concept of merchant banking	<ul style="list-style-type: none"> <li>Recall the meaning of merchant banking.</li> </ul>	<b>K1</b>
3.6	Services rendered by merchant bankers	<ul style="list-style-type: none"> <li>Summarise the services rendered by merchant bankers.</li> </ul>	<b>K2</b>
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>	<b>K5</b>
3.8	Arrangement of inter-corporate loans.	<ul style="list-style-type: none"> <li>Outline the role of merchant bank in the arrangement of inter-corporate loans.</li> </ul>	<b>K2</b>
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>	<b>K2</b>
<b>UNIT IV LEASING AND HIRE PURCHASE</b>			
4.1	Concepts of leasing	<ul style="list-style-type: none"> <li>Explain the concept of leasing.</li> </ul>	<b>K2</b>
4.2	Types of lease	<ul style="list-style-type: none"> <li>Classify the various types of lease.</li> </ul>	<b>K2</b>
4.3	Structure of leasing industry	<ul style="list-style-type: none"> <li>Identify the structure of leasing industry.</li> </ul>	<b>K1</b>
4.4	Legal aspects of leasing	<ul style="list-style-type: none"> <li>Explain the legal aspects of leasing.</li> </ul>	<b>K2</b>
4.5	Problems and prospects of leasing	<ul style="list-style-type: none"> <li>Summarise the problems and prospects of leasing.</li> </ul>	<b>K2</b>
4.6	Meaning of hire purchase	<ul style="list-style-type: none"> <li>Recognise the meaning of hire purchase.</li> </ul>	<b>K1</b>
4.7	Leasing Vs hire purchase	<ul style="list-style-type: none"> <li>Distinguish between Leasing and hire-purchase.</li> </ul>	<b>K2</b>
4.8	Problems and prospects of hire purchase in India.	<ul style="list-style-type: none"> <li>Interpret the problems and prospects of hire purchase in India.</li> </ul>	<b>K2</b>
<b>UNIT V DEMATERIALISATION, REMATERIALISATION, FACTORING AND FORFEITING</b>			

5.1	Meaning of dematerialization and rematerialization	<ul style="list-style-type: none"> <li>State the meaning of dematerialization and rematerialization.</li> </ul>	<b>K1</b>
5.2	Objectives, functions, merits and demerits of dematerialization and rematerialization.	<ul style="list-style-type: none"> <li>List the objectives of dematerialization and rematerialization.</li> <li>Explain the functions of dematerialization and rematerialization.</li> <li>Interpret the merits and demerits of dematerialization and rematerialization</li> </ul>	<b>K2</b>
5.3	Progress of Demat in India	<ul style="list-style-type: none"> <li>Identify the progress of Demat in India.</li> </ul>	<b>K1</b>
5.4	Growth and functioning of NSDL and CDSL	<ul style="list-style-type: none"> <li>Summarise the growth and functioning of NSDL and CDSL</li> </ul>	<b>K2</b>
5.5	Concepts of factoring	<ul style="list-style-type: none"> <li>Define the term factoring.</li> </ul>	<b>K1</b>
5.6	Significance and types of factoring	<ul style="list-style-type: none"> <li>Explain the significance of factoring.</li> <li>Categorise the types of factoring.</li> </ul>	<b>K2</b>
5.7	Factoring Mechanism.	<ul style="list-style-type: none"> <li>Illustrate the factoring mechanism.</li> </ul>	<b>K2</b>
5.8	Factoring services in India	<ul style="list-style-type: none"> <li>Outline the factoring services in India.</li> </ul>	<b>K2</b>
5.9	Define forfaiting	<ul style="list-style-type: none"> <li>Define forfaiting.</li> </ul>	<b>K1</b>
5.10	Factoring Vs Forfaiting	<ul style="list-style-type: none"> <li>Distinguish factoring from forfaiting.</li> </ul>	<b>K2</b>
5.11	Problems and prospects of forfaiting	<ul style="list-style-type: none"> <li>Interpret the various Problems and prospects of forfaiting.</li> </ul>	<b>K2</b>

### MAPPING 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	M	M	L		M				M		M	
CO2	H	M		M		M	L		L	M		M	L
CO3	M	H		M	M	M		M	H	M		M	H
CO4	H	H	M			M	L			M			
CO5	M	L	M	L		M		M	M	M		M	M
CO6	H	H	M	H	H	M	M	M	M	M		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

<b>SEMESTER: VI</b>	<b>CORE XIII</b>	<b>COURSE CODE: U21CI613</b>
<b>CREDITS: 5</b>	<b>STRATEGIC MANAGEMENT</b>	<b>TOTAL HOURS: 90</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the integrative model that defines basic activities in strategic management.	K2	I
2.	Review the procedure for formulating strategic plans.	K2	I
3.	Evaluate the competitive situation and develop competitive advantage.	K5	II
4.	Demonstrate the importance of Vision, Mission and Objectives in Strategic Planning.	K3	III
5.	Evaluate the diverse corporate level strategies for effective strategic decision making.	K5	IV
6.	Appraise the strategic importance of various functional level strategies.	K5	V

**UNIT I--INTRODUCTION TO STRATEGIC MANAGEMENT** **15 hours**

- 1.1 Business Policy
- 1.2 Meaning and Nature of Strategic management
- 1.3 Business Strategy
- 1.4 Strategic Levels in Organizations
- 1.5 Strategic Management in Government and Not-for-profit organization

**UNIT II--DYNAMICS OF COMPETITIVE STRATEGY** **15 hours**

- 2.1 Competitive Landscape
- 2.2 Strategic Analysis
- 2.3 Industry and Competitive Analysis
- 2.4 Core Competence
- 2.5 Competitive Advantage
- 2.6 Internal and External Analysis
- 2.7 SWOT Analysis

**UNIT III--STRATEGIC MANAGEMENT PROCESS** **20 Hours**

- 3.1 Strategic Planning
- 3.2 Strategic Intent – Vision, Mission and Objectives
- 3.3 Strategy Formulation

**UNIT IV--CORPORATE LEVEL STRATEGIES** **20 Hours**

- 4.1 Concepts and Nature of Corporate Strategy
- 4.2 Strategic Alternatives at Corporate Level
  - 4.2.1 Growth
  - 4.2.2 Stability
  - 4.2.3 Expansion
  - 4.2.4 Business Combinations – Mergers and Acquisitions
  - 4.2.5 Strategic Alliances
  - 4.2.6 Turnaround
  - 4.2.7 Retrenchment and Retreat
  - 4.2.8 Business Level Strategies
- 4.3 Competitive Strategies at Business Level
- 4.4 Michael Porter's Generic Strategies
- 4.5 Best-Cost Provider Strategy

**UNIT V--FUNCTIONAL LEVEL STRATEGIES** **20 Hours**

- 5.1 Marketing Strategy
- 5.2 Financial Strategy
- 5.3 Operations Strategy
- 5.4 Human Resource Strategy
- 5.5 Research and Development
- 5.6 Big Data
  - 5.6.1 Why and Where of big data?
  - 5.6.2 Evolution of Big Data
  - 5.6.3 Characteristics of Big Data
  - 5.6.4 Dimensions of Scalability
  - 5.6.5 Opportunities and Threats Big Data presents to an organisation

- 5.6.6 Usage of big data for formulating strategies for new product development, marketing and pricing.

## TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Strategic Corporate Communication in the Digital Age	<a href="https://www.researchgate.net/publication/343737401_Strategic_Corporate_Communication_in_the_Digital_Age">https://www.researchgate.net/publication/343737401_Strategic_Corporate_Communication_in_the_Digital_Age</a>
2.	Strategy as operational excellence- Quality and Re-engineering	Strategy as operational excellence- Quality and Re-engineering
3.	Strategic innovation - tools and techniques	<a href="http://gbpssi.in/admin/coursepack/MBR616Lect09.pdf">http://gbpssi.in/admin/coursepack/MBR616Lect09.pdf</a>
4.	Strategic Fit	<a href="https://procureability.com/achieving-strategic-fit-for-procurement/">https://procureability.com/achieving-strategic-fit-for-procurement/</a>

## TEXT BOOK

1. Study materials of The Institute of Chartered Accountants for Strategic Management.
2. CA. Meeta Mangal, Strategic Management, 9<sup>th</sup> Edition. Commercial Law publishers, 2019

## REFERENCES

1. Upendra Kachru, Strategic Management, 2<sup>nd</sup> Edition, McGraw Hill Education, 2017
2. Frank Rothaermel, Strategic Management: Concepts, McGraw Hill Education, 2012
3. Charles W.L. Hill, Strategic Management: An integrated Approach, 9<sup>th</sup> Edition, Cengage Publishers, 2012

## WEB LINKS

1. [https://www.icaai.org/post.html?post\\_id=13844](https://www.icaai.org/post.html?post_id=13844)
2. [https://onlinecourses.nptel.ac.in/noc19\\_mg48/unit?unit=15&lesson=18](https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=18)
3. [https://onlinecourses.nptel.ac.in/noc19\\_mg48/unit?unit=15&lesson=20](https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=20)
4. <https://www.slideshare.net/mohitagarwal1989/functional-level-strategies>

## SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic
--------------	---------------------	------------------	-------------------



			<b>Level of Transaction</b>
<b>UNIT I INTRODUCTION TO STRATEGIC MANAGEMENT</b>			
1.1	Business Policy	<ul style="list-style-type: none"> <li>Estimate the components of business policy.</li> </ul>	<b>K2</b>
1.2	Meaning and Nature of strategic management	<ul style="list-style-type: none"> <li>Define the term Strategy and strategic management.</li> <li>Express the features of strategic management.</li> <li>Describe the strategic management process.</li> <li>Summarise the benefits of strategic management.</li> <li>Identify the limitations of strategic management.</li> </ul>	<b>K2</b>
1.3	Business Strategy	<ul style="list-style-type: none"> <li>Recognise the meaning of business strategy.</li> </ul>	<b>K1</b>
1.4	Strategic levels in organisations	<ul style="list-style-type: none"> <li>Classify the levels of strategy in an organisation.</li> </ul>	<b>K2</b>
1.5	Strategic Management in Government and Not-for-profit organization	<ul style="list-style-type: none"> <li>Differentiate Strategic Management in Government and Not-for-profit organization.</li> </ul>	<b>K2</b>
<b>UNIT II DYNAMICS OF COMPETITIVE STRATEGY</b>			
2.1	Competitive landscape	<ul style="list-style-type: none"> <li>State the meaning for Competitive Landscape.</li> <li>Express the steps to understand the Competitive</li> </ul>	<b>K2</b>

2.2	Strategic Analysis	<ul style="list-style-type: none"> <li>Outline the meaning for strategic analysis.</li> <li>Relate the issues to consider for</li> </ul>	<b>K2</b>
2.3	Methods of Industry and Competitive Analysis	<ul style="list-style-type: none"> <li>Evaluate the methods of Industry and Competitive Analysis.</li> </ul>	<b>K5</b>
2.4	Core Competence	<ul style="list-style-type: none"> <li>Define the term Core Competence.</li> <li>Identify the major areas of core competencies.</li> <li>Develop the tools to identify and build core competencies.</li> </ul>	<b>K2</b>
2.5	Competitive Advantage	<ul style="list-style-type: none"> <li>State the meaning for the term Competitive Advantage.</li> </ul>	<b>K1</b>
2.6	Internal and External Analysis(Portfolio Analysis)	<ul style="list-style-type: none"> <li>Explain the concepts to understand different models of portfolio analysis.</li> </ul>	<b>K2</b>
2.7	SWOT Analysis	<ul style="list-style-type: none"> <li>Illustrate the significance of SWOT analysis.</li> </ul>	<b>K2</b>
<b>UNIT III STRATEGIC MANAGEMENT PROCESS</b>			
3.1	Strategic Planning	<ul style="list-style-type: none"> <li>Outline the concepts in strategic planning.</li> </ul>	<b>K1</b>
3.2	Strategic Intent – Vision, Mission and Objectives	<ul style="list-style-type: none"> <li>List the elements of Strategic intent.</li> <li>Define the term Vision.</li> <li>Express the advantages of having a vision for an organisation.</li> <li>Recall the meaning for the term Mission.</li> </ul>	<b>K3</b>

		<ul style="list-style-type: none"> <li>• Sketch the nature of Mission statement.</li> <li>• Differentiate between objectives and goals.</li> <li>• Discuss the need for establishing objectives.</li> <li>• Summarise the characteristics of objectives.</li> <li>• Relate the process of setting objectives.</li> </ul>	
3.3	Strategy Formulation	<ul style="list-style-type: none"> <li>• State the meaning of strategy formulation.</li> <li>• Sketch the steps in formulation of strategy.</li> </ul>	<b>K2</b>
<b>UNIT IV CORPORATE LEVEL STRATEGIES</b>			
4.1	Concepts and Nature of Corporate Strategy	<ul style="list-style-type: none"> <li>• State the nature of corporate strategy</li> </ul>	<b>K1</b>
4.2	<p>Strategic Alternatives at Corporate Level</p> <p>4.2.1 Growth</p> <p>4.2.2 Stability</p> <p>4.2.3 Expansion</p> <p>4.2.4 Business Combinations – Mergers and Acquisitions</p> <p>4.2.5 Strategic Alliances</p> <p>4.2.6 Turnaround strategy</p> <p>4.2.7 Retrenchment and Retreat</p> <p>4.2.8 Business Level Strategies</p>	<ul style="list-style-type: none"> <li>• Outline the characteristics of growth/expansion strategy.</li> <li>• State the basic feature of stability strategy.</li> <li>• Describe the types of Growth/expansion strategy.</li> <li>• Express the reasons for Mergers</li> <li>• Define Strategic Alliance.</li> <li>• Present the different forms of Strategic Alliance.</li> <li>• Relate the problems in Indian Strategic alliances.</li> <li>• Identify the situation that needs</li> </ul>	<b>K5</b>

		<p>Turnaround strategy.</p> <ul style="list-style-type: none"> <li>• Discuss the characteristics and reasons for retrenchment strategy.</li> <li>• Evaluate the advantages and disadvantages of Strategic Business Unit.</li> </ul>	
4.3	Competitive Strategies at Business Level	<ul style="list-style-type: none"> <li>• Discuss the various competitive strategies—cost leadership, differentiation, focus.</li> </ul>	<b>K2</b>
4.4	Michael Porter's Generic Strategies	<ul style="list-style-type: none"> <li>• Recognize the features and suitability of cost leadership strategy.</li> <li>• Express the features and suitability of differentiation strategy.</li> <li>• Explain the features and suitability of focus strategies.</li> <li>• Interpret Porter's Generic strategies.</li> </ul>	<b>K2</b>
4.5	Best-Cost Provider Strategy	<ul style="list-style-type: none"> <li>• Outline the model of best-cost provider strategy.</li> </ul>	<b>K2</b>
<b>UNIT V FUNCTIONAL LEVEL STRATEGIES</b>			
5.1	Marketing Strategy	<ul style="list-style-type: none"> <li>• Recognise the need for marketing strategy.</li> <li>• Describe the elements in marketing strategy.</li> </ul>	<b>K2</b>
5.2	Financial Strategy	<ul style="list-style-type: none"> <li>• Evaluate the various components of</li> </ul>	<b>K5</b>

		Financial Strategy and worth of business using financial strategy.	
5.3	Production/Operations Strategy	<ul style="list-style-type: none"> <li>Outline the areas of production for having effective strategic management.</li> </ul>	<b>K2</b>
5.4	Human Resource Strategy	<ul style="list-style-type: none"> <li>Identify the areas of Human Resource that requires formulation of strategies.</li> </ul>	<b>K2</b>
5.5	Research and Development	<ul style="list-style-type: none"> <li>Illustrate the role of R &amp; D to enhance strategic implementation.</li> </ul>	<b>K2</b>
5.6	<p>Big Data</p> <p>5.6.1 Why and Where of big data?</p> <p>5.6.2 Evolution of Big Data</p> <p>5.6.3 Characteristics of Big Data</p> <p>5.6.4 Dimensions of Scalability</p> <p>5.6.5 Opportunities and Threats Big Data presents to an organisation</p> <p>5.6.6 Usage of big data for formulating strategies for new product development, marketing and pricing.</p>	<ul style="list-style-type: none"> <li>Outline the evolution of big data.</li> <li>Summarise the characteristics of big data.</li> <li>Evaluate the opportunities and threats big data presents to an organisation.</li> <li>Appraise the usage of big data for formulating strategies for new product development.</li> </ul>	<b>K5</b>

### MAPPING FOR POs, PSO 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	L		M	M			M			M
CO2	H					M	M		L	M		M	M
CO3	L	H					M		M	M		M	M
CO4	H	H	M	M		M	M		H	M			M
CO5		H		M		M	M		M	M		M	M
CO6		H		M		M	M		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: VI</b>	<b>ELECTIVE III BUSINESS VALUATION AND ANALYSIS</b>	<b>COURSE CODE: U18CI6:1</b>
<b>CREDITS: 5</b>		<b>TOTAL HOURS: 90</b>

## **COURSE OUTCOMES**

On completion of the course, students will be able to

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Demonstrate the conceptual knowledge of financial models.	K3	I
2.	Apply the principles and techniques of valuation methods.	K3	II
3.	Assess the free cash flow to the firm (FCFF) and free cash flow to equity (FCFE) approaches to valuation.	K5	III
4.	Discuss the accounting treatment in various business transactions.	K2	IV
5	Explain the fair value measurement techniques and standards.	K2	IV
6.	Appraise the methods of valuation of intangibles.	K5	V

### **UNIT I--FINANCIAL MODELS**

**15 Hours**

- 1.1 Financial Models for project appraisal
- 1.2 Use of functions like Net Present Value (NPV)
- 1.3 Internal Rate of Return (IRR)
- 1.4 Forecasting techniques.

### **UNIT II--BUSINESS VALUATION BASICS**

**20 Hours**

- 2.1 Principles and techniques of valuation
- 2.2 DCF, Multiple methods
- 2.3 Accounting based valuation
- 2.4 Assets valuation, earning valuation
- 2.5 Cash flow valuation: Other valuation basis.

### **UNIT III--VALUATION IN MERGERS AND ACQUISITIONS**

**20 Hours**

- 3.1 Assets and cash flows
- 3.2 Strengths and weakness of various valuation methods
- 3.3 Recognition of interest of various stakeholders

- 3.4 Selection of appropriate cost of capital for valuation
- 3.5 Synergistic benefits, forms of consideration and terms of acquisitions
- 3.6 Post-merger integration process.

#### **UNIT IV--FAIR VALUE IN ACCOUNTING MEASUREMENT**

**20 Hours**

- 4.1 Concept
- 4.2 Measurement techniques and standards
- 4.3 Challenges
- 4.4 Accounting treatment.

#### **UNIT V--VALUATION OF INTANGIBLES**

**15 Hours**

- 5.1 Intellectual property
- 5.2 Intangibles
- 5.3 Brand Valuation

#### **TOPICS FOR SELF STUDY**

<b>Sl. No</b>	<b>Topics</b>	<b>Web Links</b>
1.	The Digital Business Analysis	<a href="https://masteringbusinessanalysis.com/mba153-trends-in-business-analysis/">https://masteringbusinessanalysis.com/mba153-trends-in-business-analysis/</a>
2.	Business Analysis doing DevOps	<a href="https://www.batimes.com/articles/five-trends-in-business-analysis-project-management-and-agile.html">https://www.batimes.com/articles/five-trends-in-business-analysis-project-management-and-agile.html</a>
3.	Utilising Tablet tools for Business Analysis	<a href="https://medium.com/@zarantech/top-10-trends-in-business-analysis-34dfca12072d">https://medium.com/@zarantech/top-10-trends-in-business-analysis-34dfca12072d</a>
4.	Business Valuation of Websites or Internet business	<a href="https://feinternational.com/blog/how-do-you-value-an-online-business/">https://feinternational.com/blog/how-do-you-value-an-online-business/</a>

#### **TEXT BOOK**

1. Guy Parmentier & Bart Cuypers, Business Valuation: Using Financial analysis to measure a company's value, 3<sup>rd</sup> Illustrated edition, Intersentia Publishers, 2017
2. Krishna G. Palepu, Victor L Bernard et al., Business Analysis and Valuation: Text and Cases, IFRS edition, Cengage Publishers, 2007.

#### **REFERENCES**

1. Wilson, Business Analysis and Valuation using Financial Statements, 5<sup>th</sup> Edition, Cengage Publishers, 2015
2. Christopher Mercer & Travis W. Harms, Business Valuation- An Integrated Theory, 2<sup>nd</sup> Edition, Wiley, 2007.
3. Erik Peek & Paul Healy, Business Analysis and Valuation, 4<sup>th</sup> Edition, Cengage Learning Emea, 2016



## WEB LINKS

1. <https://ifrscommunity.com/knowledge-base/ifrs-13-fair-value-measurement/>
2. <https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/2020/free-cash-flow-valuation>

**Theory 80%, Problems 20%**

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I FINANCIAL MODELS</b>			
1.1	Financial Models for project appraisal	<ul style="list-style-type: none"><li>• Identify the need for financial models.</li></ul>	<b>K1</b>
1.2	Use of functions like Net Present Value (NPV)	<ul style="list-style-type: none"><li>• Explain the meaning of NPV.</li><li>• Calculate the NPV for projects.</li></ul>	<b>K3</b>
1.3	Internal Rate of Return (IRR)	<ul style="list-style-type: none"><li>• Recognise the meaning of IRR.</li><li>• Compute the IRR for projects.</li></ul>	<b>K3</b>
1.4	Forecasting techniques	<ul style="list-style-type: none"><li>• Recall the types of forecasting techniques.</li></ul>	<b>K1</b>
<b>UNIT II BUSINESS VALUATION BASICS</b>			
2.1	Principles and techniques of valuation	<ul style="list-style-type: none"><li>• Describe the principles and techniques of valuation.</li></ul>	<b>K2</b>
2.2	DCF, Multiple methods	<ul style="list-style-type: none"><li>• List the various methods of valuation.</li><li>• Solve problems in Multiple methods of Valuation of business.</li></ul>	<b>K3</b>
2.3	Accounting based valuation	<ul style="list-style-type: none"><li>• Define Accounting based valuation.</li></ul>	<b>K1</b>
2.4	Assets valuation, Earning valuation	<ul style="list-style-type: none"><li>• State the meaning of Assets Valuation and Earning Valuation.</li></ul>	<b>K1</b>

2.5	Cash flow valuation: Other valuation basis	<ul style="list-style-type: none"> <li>Describe Cash Flow valuation.</li> <li>Compare the Free cash flow to the firm and to equity.</li> </ul>	<b>K3</b>
<b>UNIT III VALUATION IN MERGERS AND ACQUISITIONS</b>			
3.1	Assets and cash flows	<ul style="list-style-type: none"> <li>Recognise the meaning assets and cash flows in Mergers &amp; Acquisition.</li> </ul>	<b>K1</b>
3.2	Strengths and weakness of various valuation methods	<ul style="list-style-type: none"> <li>Evaluate critically the Strengths and weakness of various valuation methods.</li> </ul>	<b>K5</b>
3.3	Recognition of interest of various stakeholders	<ul style="list-style-type: none"> <li>Explain the recognition of the interest of stakeholders while valuation of business in Mergers and Acquisition.</li> </ul>	<b>K2</b>
3.4	Selection of appropriate cost of capital for valuation	<ul style="list-style-type: none"> <li>Appraise the method of appropriate cost of capital valuation.</li> </ul>	<b>K5</b>
3.5	Synergistic benefits, forms of consideration and terms of acquisitions	<ul style="list-style-type: none"> <li>Define synergistic benefits.</li> <li>Discuss the forms and terms of acquisitions.</li> </ul>	<b>K2</b>
3.6	Post-merger integration process	<ul style="list-style-type: none"> <li>State the meaning for post-merger integration process.</li> </ul>	<b>K1</b>
<b>UNIT IV FAIR VALUE IN ACCOUNTING MEASUREMENT</b>			
4.1	Concept	<ul style="list-style-type: none"> <li>Explain the concepts, fair value in accounting.</li> </ul>	<b>K2</b>
4.2	Measurement Techniques and standards	<ul style="list-style-type: none"> <li>Describe the measurement techniques and standards of fair value in accounting.</li> </ul>	<b>K2</b>
4.3	Challenges	<ul style="list-style-type: none"> <li>Discuss the challenges in fair value of accounting.</li> </ul>	<b>K2</b>
4.4	Accounting treatment	<ul style="list-style-type: none"> <li>Explain the various accounting treatments of fair value in accounting.</li> </ul>	<b>K2</b>
<b>UNIT V VALUATION OF INTANGIBLES</b>			
5.1	Intellectual Property	<ul style="list-style-type: none"> <li>Define Intellectual property.</li> <li>Apply the rules relating to Intellectual Property.</li> </ul>	<b>K4</b>
5.2	Intangibles	<ul style="list-style-type: none"> <li>Define the term Intangibles.</li> <li>Express the importance of valuation of intangibles.</li> </ul>	<b>K4</b>

		<ul style="list-style-type: none"> <li>Classify the methods of valuation of intangibles.</li> </ul>	
5.3	Brand Valuation	<ul style="list-style-type: none"> <li>State the meaning of brand valuation.</li> <li>Explain the importance of brand valuation.</li> <li>Assess the methods of brand valuation.</li> </ul>	<b>K5</b>

## MAPPING 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	L	M			H		M		M		M	
CO2	M		H	M		H	M	M		M		H	
CO3	M		M	H	L	H	M		M	M	M		M
CO4	H	M	H	H	L	H	L		M	M		M	M
CO5	M	M	H	H		H		M	M	M	L	H	M
CO6	H	M	H	H	L	H	M		M	M	M	H	H

## 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>

<b>SEMESTER: VI</b>	<b>ELECTIVE III RETAIL MANAGEMENT</b>	<b>COURSE CODE: U18CI6:2</b>
<b>CREDITS: 5</b>		<b>TOTAL HOURS: 90</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Classify the various forms of retailing business.	K2	I
2.	Appraise the feasibility of setting up a retail outlet in a select location.	K5	II
3.	Analyse the methods of holding inventory.	K4	III
4.	Express the ability to manage a retail store successfully.	K2	IV
5	Assess the critical elements of retail stores distribution management.	K5	V
6.	Describe the wholesaling and warehousing concepts in Retailing.	K2	V

### **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

**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>

## TEXTBOOK

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/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I RETAILING</b>			
1.1	Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of retailing.</li> </ul>	<b>K1</b>
	Definition	<ul style="list-style-type: none"> <li>Define retail management.</li> </ul>	<b>K1</b>
1.3	Characteristics	<ul style="list-style-type: none"> <li>Explain the characteristics of retailing.</li> </ul>	<b>K2</b>

1.4	Retailing Principles	<ul style="list-style-type: none"> <li>• Spell the principles governing retailing.</li> </ul>	<b>K1</b>
1.5	Retail sales objectives	<ul style="list-style-type: none"> <li>• Sketch the objectives of retail sales.</li> </ul>	<b>K2</b>
1.6	Retailing in India	<ul style="list-style-type: none"> <li>• Explain the state of retailing in India and worldwide.</li> </ul>	<b>K2</b>
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>	<b>K2</b>
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>• Compare with store and non-store based, traditional and non-traditional retailing.</li> <li>• Summarise the internet and cyber retailing.</li> </ul>	<b>K2</b>
<b>UNIT II STORE LOCATION</b>			
2.1	Importance	<ul style="list-style-type: none"> <li>• Discuss the importance of store location.</li> </ul>	<b>K2</b>
2.2	Selection of locality	<ul style="list-style-type: none"> <li>• Summarise the factors in selection of location.</li> </ul>	<b>K2</b>
2.3	Site analysis	<ul style="list-style-type: none"> <li>• Appraise the strategies adopted in analysis of site and trading for retail stores.</li> </ul>	<b>K5</b>
2.4	Trading analysis		
2.5	Demand and supply density	<ul style="list-style-type: none"> <li>• Identify the demand and organize the supply density for retail stores.</li> </ul>	<b>K2</b>
2.6	Site availability	<ul style="list-style-type: none"> <li>• Discuss about the site availability for establishing retail stores.</li> </ul>	<b>K2</b>
2.7	Trends in store location	<ul style="list-style-type: none"> <li>• Determine the trends in store location.</li> </ul>	<b>K6</b>
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> <li>• Explain the retail marketing segmentation.</li> </ul>	<b>K2</b>
2.9	Significance	<ul style="list-style-type: none"> <li>• List out the significance of retail marketing segmentation.</li> </ul>	<b>K1</b>

2.10	Market segmentation process	<ul style="list-style-type: none"> <li>Describe the market segmentation process in retailing.</li> </ul>	<b>K3</b>
2.11	Key retail segments.	<ul style="list-style-type: none"> <li>Identify the key segments for the retail.</li> </ul>	<b>K1</b>
<b>UNIT III INVENTORY</b>			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> <li>Describe the reasons for holding inventory.</li> </ul>	<b>K2</b>
3.2	Methods of inventory control	<ul style="list-style-type: none"> <li>Examine the methods of inventory control.</li> </ul>	<b>K4</b>
3.3	Selective inventory management	<ul style="list-style-type: none"> <li>Explain the selective inventory management.</li> </ul>	<b>K2</b>
3.4	EOQ model	<ul style="list-style-type: none"> <li>Calculate EOQ.</li> </ul>	<b>K3</b>
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	<ul style="list-style-type: none"> <li>Analyse various inventory analysis methods namely ABC, VED, FSN and HML analysis.</li> </ul>	<b>K4</b>
3.6	Inventory costs	<ul style="list-style-type: none"> <li>Discuss the calculation of inventory costs.</li> </ul>	<b>K2</b>
3.7	Material handling	<ul style="list-style-type: none"> <li>Explain the various methods of handling the materials.</li> </ul>	<b>K2</b>
3.8	Latest development in inventory management	<ul style="list-style-type: none"> <li>Describe and identify the latest methods and developments in the inventory management.</li> </ul>	<b>K2</b>
<b>UNIT IV RETAIL STORES LOCATION</b>			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> <li>Review the elements for the store operations.</li> </ul>	<b>K2</b>
4.2	Management of retail store	<ul style="list-style-type: none"> <li>Summarize the procedure for managing retail store.</li> </ul>	<b>K2</b>
4.3	The role of centralized retailer	<ul style="list-style-type: none"> <li>Determine the role of centralized retailer.</li> </ul>	<b>K2</b>
4.4	An integrated retailing approach	<ul style="list-style-type: none"> <li>Explain the various approach in retailing.</li> </ul>	<b>K2</b>



4.5	Operations master schedule	<ul style="list-style-type: none"> <li>Express the various schedules in operations master.</li> </ul>	<b>K2</b>
4.6	Store maintenance	<ul style="list-style-type: none"> <li>Identify the method that is used for effective store maintenance.</li> </ul>	<b>K2</b>
4.7	Energy management	<ul style="list-style-type: none"> <li>Explain the concept of energy management</li> </ul>	<b>K2</b>
4.8	Retailing success tips	<ul style="list-style-type: none"> <li>Outline the rules for successful retailing method.</li> </ul>	<b>K2</b>
<b>UNIT V DISTRIBUTION MANAGEMENT</b>			
5.1	Distribution channel	<ul style="list-style-type: none"> <li>Explain the various distribution channels for retailing.</li> </ul>	<b>K2</b>
5.2	Functions of a distribution channel	<ul style="list-style-type: none"> <li>Summarize the various functions in the distribution channel.</li> </ul>	<b>K2</b>
5.3	Channel levels	<ul style="list-style-type: none"> <li>Evaluate the various distribution channels.</li> </ul>	<b>K5</b>
5.4	Elements of physical distribution	<ul style="list-style-type: none"> <li>Classify the elements of physical distribution.</li> </ul>	<b>K2</b>
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>	<b>K2</b>
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>Discuss the benefits, need and functions of warehousing.</li> <li>Classify the various types of warehouses.</li> </ul>	<b>K2</b>

### MAPPING 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		M		L	H		M		L			
CO2	H	L	M	M		H	M		M	M		M	M

CO3	M		M	M	L	H			M			M	M
CO4	H			M		H	M	M	M	M		L	M
CO5		M	M	M		H	M		M	M		M	M
CO6	H		M	M	L	H	L			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>